



**FEDERAL REQUIREMENTS FOR  
FINANCIAL MANAGEMENT SYSTEMS  
Version 6.0**

**JANUARY 2007**

**BUSINESS REQUIREMENTS AND INTEGRATION**

## **FOREWORD**

This Guide provides a synopsis of Federal requirements for financial management systems. It was prepared by the Defense Finance and Accounting Service (DFAS). The Guide represents a comprehensive compilation of financial management systems requirements mandated by the Federal Financial Management Improvement Act of 1996. Requirements contained within this document are applicable to accounting and finance systems operated and maintained by DFAS as well as “feeder” systems owned by the military services and Department of Defense (DoD) component agencies.

The overall purpose of this Guide is to help DoD managers comply with a myriad of financial requirements when planning, designing, enhancing, modifying, and implementing financial management systems. It serves as a “roadmap” to those Federal requirements by major functional areas. It includes references to the authoritative sources for the requirements. This document serves only as a guide for managers who are responsible for financial management systems—managers are still explicitly responsible for being knowledgeable of the various authoritative sources of financial requirements (both legislative and regulatory), and complying with the requirements. To assist managers, we have included in the “Introduction and Overview” internet addresses where authoritative sources of requirements may be accessed.

This version of the Guide incorporates revisions to the authoritative sources up to and including the release of Financial System Integration Office publication FSIO OFFM-NO-0106 in January 2006. The initial release of this version of the Guide (4.0) appeared in June 2002. Version 4.1 (October 2002) incorporated a major consistency and format edit of the document. Subsequent versions contain some minor edits and corrections. Version 5.0 (September 2006) incorporates major revisions to requirements for core financial systems to reflect recent changes published by the FSIO in the *Core Financial System Requirements* and by the Office of the Under Secretary of Defense Comptroller in the DoD 7000.14-R, DoD Financial Management Regulation (DoDFMR). It also incorporates updates to existing requirements. In many cases:

- Existing requirement text have been clarified
- Redundant or outdated requirements have been deleted
- Requirement priorities (mandatory or value added) have been updated
- New requirements have been added to reflect current business practices

Users of this Guide may forward comments and suggested changes to:

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E-mail [ccl-bluebook@dfas.mil](mailto:ccl-bluebook@dfas.mil)

The electronic version may be accessed at <http://www.dfas.mil/more/referencelibrary.html> or via the DFAS ePortal.

/Signed/  
Jonathan R. Witter  
Director, Business Requirements and Integration

## **TABLE OF CONTENTS**

	<b><u>PAGE</u></b>
Foreword	i
Significant Revisions and/or Updates Contained in this Version	iii
Introduction and Overview	iv
Mandatory and Value-Added Requirements	ix
Legend for Sources of Federal Financial Management Systems Requirements	x
CHAPTER 1 – GENERAL LEDGER	1-1
CHAPTER 2 – FINANCIAL REPORTING	2-1
CHAPTER 3 – PROPERTY, PLANT, AND EQUIPMENT	3-1
CHAPTER 4 – INVENTORY, OPERATING MATERIALS AND SUPPLIES, STOCKPILE MATERIALS	4-1
CHAPTER 5 – REVENUE (INCLUDING FINANCING SOURCES) AND ACCOUNTS RECEIVABLE	5-1
CHAPTER 6 – MANAGERIAL COST ACCOUNTING	6-1
CHAPTER 7 – HUMAN RESOURCES AND PAYROLL	7-1
CHAPTER 8 – FUNDS CONTROL AND BUDGETARY ACCOUNTING	8-1
CHAPTER 9 – ACCOUNTS PAYABLE (PAYMENT MANAGEMENT)	9-1
CHAPTER 10 – TRAVEL	10-1
CHAPTER 11 – DIRECT LOANS	11-1
CHAPTER 12 – GUARANTEED LOANS	12-1
CHAPTER 13 – GRANTS	13-1
CHAPTER 14 – AUDIT TRAILS AND SYSTEM CONTROLS	14-1
CHAPTER 15 – SEIZED ASSETS	15-1
CHAPTER 16 – BENEFITS	16-1
APPENDIX 1 - FSIO SYSTEM REQUIREMENTS FUNCTIONS	AP1-1
APPENDIX 2 - DESCRIPTION OF REQUIREMENT CHANGES	AP2-1

## **SIGNIFICANT REVISIONS AND/OR UPDATES CONTAINED IN THIS VERSION**

Since DFAS first published this Guide in January 1998, a number of significant revisions in financial management systems requirements have occurred. For example, FSIO has revised and re-issued several of its financial management systems requirements documents and DoD has revised and re-issued several Department of Defense Financial Management Regulations (DoDFMR). In addition, OMB has formally published a number of new SFFASs. Various requirements contained in the three previous versions of this Guide have been deleted since they are no longer contained in current authoritative pronouncements. In addition, some requirements were quite similar or redundant with one another — whenever practical, redundant requirements have been merged. Within this version, we have clearly identified deleted and merged requirements while maintaining the integrity of assigned requirement numbers.

In this version, we have described these changes for each affected FFMR in Appendix 2, “Description of Requirement Changes.” Additionally, two columns have been added in each of the requirements chapters. One, labeled “VA,” is used to indicate “value added” requirements:

**V–Value-Added**      These requirements are to be considered in addition to the mandatory requirements. (See the section on mandatory and value-added requirements later in this introductory chapter.)

The other, labeled “AT” for “action taken” documents the changes from Versions 2 and 3 by labeling the FFMR with one of the following actions:

**A-Added FFMRs**      These are new requirements due to revised and updated source documents.

**C-Changed FFMRs**      These requirements were contained in previous versions, but were changed for various reasons, as described in the Requirement Changes Appendix.

**D-Deleted FFMRs**      These requirements were removed from this version because they were no longer required by the source document or were redundant with another FFMR.

NOTE: If there is no code in the AT column for an FFMR, it is, by definition, unchanged from previous versions.

## INTRODUCTION AND OVERVIEW

The Department of Defense (DoD) is one of the largest and most complex organizations in the world. DoD annually reports hundreds of billions of dollars in assets. The Department is responsible for liabilities of about \$1 trillion dollars. Each fiscal year DoD recognizes several hundred billion dollars of revenues, financing sources, and incurred expenses.

The Department, through its military services — the Army, the Navy, the Air Force, and the Marine Corps—and its combatant commands carries out its mission and programs on a worldwide basis. The scope of DoD's operations dwarfs those of most large corporations and many autonomous countries. All of those activities affect the department's financial status. Obviously, it is critical that DoD have high quality financial management systems, and data from its operational and support systems, to meet its financial requirement to efficiently and effectively perform its missions.

DoD operates hundreds of automated information systems — financial, non-financial, and mixed<sup>1</sup> — in executing its missions and programs. Although the Defense Finance and Accounting Service (DFAS) is responsible for the majority of the Department's finance (i.e., entitlement and disbursing) and accounting systems, DFAS is not responsible for all of the systems that produce financial management data. Non-DFAS systems that support other functional areas, including acquisition, logistics, property management, and personnel, generate and process a significant amount of financial data that are ultimately used by the Department for management, analysis, and financial reporting.

DoD's auditors, over the past dozen years or so, have issued numerous reports that criticized DoD's financial management systems for their inability to capture, maintain, control, and report reliable and consistent information in a timely manner. During the last several years, substantial improvement of DoD's financial management has been a top priority of the Department's leadership. DoD's leaders concluded that the Department's financial management deficiencies were more fundamental and entrenched than previously recognized. The remedy has been the most comprehensive reform of financial management systems and practices in DoD history.<sup>2</sup>

A major component of DoD's reform initiatives is the consolidation and standardization of finance and accounting systems. The first step was to designate certain existing finance and accounting systems as migratory systems, into which similar systems (such as civilian pay, military pay, travel, etc.) were to be consolidated. Simultaneously, DoD undertook improving accounting systems to make them compliant with generally accepted accounting principles for Federal agencies. The ultimate goal of the improvement efforts is to make the accounting systems capable of providing accurate, timely and auditable information to management and decision-makers, including the Congress.

In order for its accounting systems to produce accurate and auditable information, DoD needs to enhance many systems other than just the accounting systems. Within the Department, dozens of systems provide financial data to the DFAS-operated systems. Much of this data, which

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<sup>1</sup> Mixed systems contain both financial and non-financial data.

<sup>2</sup> *Annual Report to the President and the Congress*, William S. Cohen, Secretary of Defense, April 1997, pg. 95.

flows through a myriad of “feeder systems,” is not under adequate internal and data controls, and does not comply with Federal requirements. Therefore, the Department has embarked on an effort to bring its critical feeder systems into compliance with applicable Federal requirements.<sup>3</sup>

Various laws and regulations provide specific criteria and requirements for Federal financial management systems. The following are synopses of the major laws and regulatory sources that materially affect DoD’s financial management systems.

## **PRINCIPAL STATUTES MANDATING REQUIREMENTS FOR FINANCIAL MANAGEMENT SYSTEMS**

The decade of the 1990s saw a tremendous change in emphasis by Congress concerning the Federal government’s financial management operations. No longer is almost exclusive emphasis on fund control and budget execution the primary driving force behind agencies’ financial management operations. From late 1990 through 1996, Congress passed a number of laws directing agencies to improve their financial management operations, systems, performance, internal controls, and financial reporting.

**Chief Financial Officers (CFO) Act of 1990:** Congress, concerned about the overall state of financial management within the Federal sector, passed this law (Public Law 101-576) in November 1990. Their objectives in passing the act were to (1) bring more effective general and financial management practices to the Federal government; (2) provide for improvements in Federal agencies’ systems of accounting, financial management, and internal control; and (3) provide for the production of complete, reliable, timely, and consistent financial information for the use of executive branch managers and Congress in financing, managing, and evaluating Federal programs. This law requires each Federal agency to develop and maintain an integrated agency accounting and financial management system that includes a financial reporting capability and adequate internal controls. The system must, among other things, (1) comply with applicable accounting principles, standards, and requirements, and internal control standards, and (2) comply with the policies and requirements prescribed by the Director of the Office of Management and Budget (OMB). The law required, on a pilot basis, certain agencies (including the Air Force and the Army) to prepare annual consolidated financial statements and have them audited. The law also required agencies to prepare, and have audited, financial statements for revolving funds.

**Government Performance and Results Act of 1993:** In August 1993, Congress passed this act (Public Law 103-62) to improve operations, programs, and management of Federal agencies. By the end of fiscal year 1997, the head of each Federal agency was to submit to OMB a strategic plan for program activities, including performance goals and objectives. Annually, beginning in fiscal year 1999, each agency was to present to OMB a performance plan covering each program activity set forth in the agency’s budget. No later than March 31, 2000, and annually thereafter, each agency is required to submit to the President and Congress a report on program performance for the previous fiscal year.

**Government Management Reform Act of 1994:** This law (Public Law 103-356) expanded the financial statement audit requirements of the CFO Act of 1990 to all “CFO Act” agencies. This law

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<sup>3</sup> See the Department of Defense’s *Financial Management Improvement Plan*, September 1999.

required the Navy and DoD to prepare, and have audited, their financial statements for the first time beginning with fiscal year 1996.

**Federal Financial Management Act of 1996:** This law requires each Federal agency to implement and maintain financial management systems that comply with applicable accounting standards and systems requirements. Specifically, agencies' financial management systems are to comply substantially with (1) Federal financial management systems requirements, (2) applicable Federal accounting standards, and (3) the United States Standard General Ledger (USSGL) at the transaction level. Auditors who conduct agency financial audits are required to report whether the agency's financial management systems substantially comply with the aforementioned requirements. In cases where the auditors find systems not in compliance with applicable requirements, the auditors are required to report the entity or organization responsible for the systems not in compliance. They must also report "all facts pertaining to the failure to comply with the requirements."

## **PRIMARY REGULATIONS AND OTHER GUIDANCE AFFECTING FINANCIAL MANAGEMENT SYSTEMS**

Several agencies and organizations promulgate authoritative regulations and guidance relative to financial management systems with which Federal agencies are to comply. Principal among these are OMB, the Department of the Treasury, the General Accounting Office (GAO), the Financial System Integration Office (FSIO), and the Federal Accounting Standards Board (FASAB).

**Office of Management and Budget:** OMB formulates and coordinates management procedures and program objectives within and among Federal departments and agencies. Relative to financial management operations and systems, OMB publishes Federal accounting standards that FASAB has recommended, and which OMB, the Department of Treasury, and GAO have adopted. In addition, OMB has issued circulars and bulletins that established financial management requirements with which Federal agencies are to comply. Principal among these are Circulars A-127, A-123, A-130, and A-11, and Bulletins 97-01 and 98-08. Circular A-127 prescribes policies and standards for executive departments and agencies to follow in developing, operating, maintaining, evaluating, and reporting on financial management systems. Circular A-123 provides guidance to Federal managers on improving accountability and effectiveness of programs and operations by establishing, assessing, correcting, and reporting on management controls. Circular A-130 prescribes policies regarding information resource management. Circular A-11 provides guidance on the preparation and submission of agency budget requests, including reporting on the agency's critical financial management systems. Bulletin 97-01 defines the form and content of Federal agencies' financial statements beginning with fiscal year 1998. Bulletin 98-08 provides guidance to Federal agencies' inspectors general and financial management personnel on complying with the Federal Financial Management Improvement Act of 1996.

**Treasury:** The Department of the Treasury publishes various fiscal and accounting policies and requirements in its *Treasury Financial Manual*. Treasury provides guidance on central accounting and reporting, payroll deductions and withholdings, disbursing, collections. Treasury also officially publishes the US SGL and related information pertaining thereto.

**General Accounting Office:** Prior to the establishment of FASAB in 1990, GAO promulgated accounting standards for the Federal sector. GAO published such standards in Title 2 of GAO's

*Policy and Procedures Manual for the Guidance of Federal Agencies*. However, the adopted Statements of Federal Financial Accounting Standards (SFFAS) have rendered most of the “Title 2” accounting standards inapplicable. GAO also establishes certain requirements for financial systems as well as internal control standards for the Federal government.

**Financial System Integration Office:** The Financial Systems Integration Office (FSIO) within the General Services Administration was formerly known as the Joint Financial Management Improvement Program (JFMIP) staff office. FSIO publishes financial management systems concepts, framework, and requirements. OMB incorporates FSIO’s systems concepts and requirements by reference in Circular A-127, thereby making the concepts and requirements applicable to Federal agencies.

**Federal Accounting Standards Advisory Board:** In October 1990, the Secretary of the Treasury, the Director of OMB, and the Comptroller General of the United States established FASAB to consider and recommend accounting principles for the Federal government. FASAB recommends accounting standards, which, if accepted by Congress and adopted by the Board’s sponsor (OMB, GAO, and Treasury), OMB publishes.

## **REQUIREMENTS CONTAINED IN THIS DOCUMENT**

The CFO Act specifically requires each Federal agency to develop an integrated financial management system, which incorporates adequate internal controls and a financial reporting capability. The system must comply with applicable Federal principles, standards, and requirements. OMB, in Circular A-127, prescribes the policies and standards for agencies to follow in developing, operating, evaluating, and reporting on financial management systems.

In May 1996, DFAS established the Defense Accounting System Program Management Office to manage the consolidation, integration, and modernization of existing DFAS accounting systems. (DFAS has since reconstituted the Program Management Office as the Systems Integration Directorate.) The scope of the Directorate’s efforts includes all migratory and legacy accounting systems that DFAS owns and operates. Except for ensuring that appropriate interfaces are in place, the Directorate’s responsibility does not extend to the accounting and other financial management systems owned and operated by the military services and Defense agencies. However, the Directorate has compiled Federal accounting, financial management and financial reporting requirements pertaining to those systems and related accounts. This document represents that compilation.

While this document represents an extensive compilation of Federal requirements applicable to DoD’s financial management systems, it does not necessarily include all requirements that pertain to such systems. A myriad of requirements applicable to Federal financial management systems exists in dozens of different authoritative sources. This document contains hundreds of requirements promulgated by the central agencies and DoD. As such, the document represents a valuable tool for systems managers, operators, programmers, and accountants to use in planning, developing, implementing, modifying, and evaluating financial management systems. The intent of this document, as a tool, is to focus management’s attention on the requirements financial management systems must satisfy. Management, however, is explicitly responsible for being knowledgeable of the actual laws and regulations and ensuring that their systems comply with them. Additionally, DoD has published DoD 7000.14-R, *Department of Defense Financial Management*



*Regulations* (DoDFMR), which contains Department-wide financial management policies and detailed requirements with which components are to comply. While this guide contains some of the systems requirements stipulated in the DoDFMR, it does not contain all.

DoD operates hundreds of systems to initiate, process, record, summarize, control, and report financial transactions and events. Overall, these systems are not integrated and, in many cases, do not adequately comply with applicable Federal financial management and accounting requirements. Currently, DoD, primarily through DFAS, has efforts underway to consolidate and standardize financial operations, systems, and locations. This compilation of Federal financial management systems requirements will support the standardization of financial management and accounting operations and enhance compliance with laws and regulations.

The requirements contained in this document represent specific requirements for financial management systems arranged by major functional categories. For example, separate sections cover requirements for general ledger functions, property accounting, inventory management and accounting, managerial cost accounting, grants, and loans. This document also provides the authoritative source citation(s) for each requirement.

The following are the major functional categories of requirements contained in this document:

1. General Ledger
2. Financial Reporting
3. Property, Plant and Equipment
4. Inventory, Operating Materials and Supplies, Stockpile Materials
5. Revenue (Including Financing Sources) and Accounts Receivable
6. Managerial Cost Accounting
7. Human Resources and Payroll
8. Funds Control and Budgetary Accounting
9. Accounts Payable (Payment Management)
10. Travel
11. Direct Loans
12. Guaranteed Loans
13. Grants
14. Audit Trails and System Controls
15. Seized Assets
16. Benefits

## **ORGANIZATIONAL RESPONSIBILITIES FOR ENSURING COMPLIANCE WITH REQUIREMENTS**

Within DoD, various organizations operate financial management systems. While in an overall scheme, many of these systems should be linked in an integrated network; often the systems are “stand-alone” or “stovepipe” systems that are not logically integrated with other related systems. Critical financial data, instead of being transferred electronically between systems through well-controlled interfaces, are often transferred manually by means of journal vouchers, hardcopy spreadsheets, “data calls,” or other inefficient and error-prone methods.

DFAS operates most of DoD's core accounting systems and prepares the Department's various financial statements and reports. Therefore, DFAS is the primary Departmental entity responsible for general ledgers and financial reporting. (DFAS does not own nor operate and maintain every accounting system within the Department.) However, much of the data used by DFAS to carry out DoD's accounting and financial reporting functions—such as property and inventory values—originate in non-DFAS organizations or systems. Therefore, other organizations, primarily the military services and Defense agencies, should be held responsible for the compliance of their financial management systems with all applicable Federal requirements.

## **Mandatory and Value-Added Requirements**

This document follows the FSIO practice of identifying requirements as either mandatory or value-added. FSIO defines mandatory requirements as follows: "The mandatory requirements describe what the system must do and consist of the minimum acceptable functionality necessary to establish a system or are based on Federal laws and regulations. Mandatory requirements are those against which agency heads evaluate their systems to determine substantial compliance with system requirements under the FFMIA. These requirements apply to existing systems in operations and new systems planned or under development."

FSIO defines value-added requirements as follows: "The value-added requirements describe features or characteristics and may consist of any combination of the following: (1) using state-of-the-art technology, (2) employing the preferred or best business practices, or (3) meeting the special management needs of an individual agency. Value-added, optional, and other similar terminology may be used to describe this category of requirements. Agencies should consider value-added features when judging systems options. The need for these value added features in agency systems is left to the discretion of each agency head.

Agencies may augment the mandatory requirements with value-added features or with agency unique requirements, which must be carefully defined to assure consistency with government-wide standard requirements. Further, each agency must also integrate the standard requirements with existing systems and with the major program systems that are unique to the agency."

In this document, all requirements are mandatory (as defined by FSIO above), unless specifically identified as value-added; additionally, mandatory requirements usually use the term "must." We identify value-added requirements by adding a "v" to the requirement number; we then extract the requirement and place it in a separate appendix for the applicable chapter.

Additionally, in keeping with the FSIO practice, value-added requirements usually use the term "should." Therefore, it is important that users of this document make this distinction and not construe "should" as "must;" treat all such value-added requirements as defined by FSIO above.

**LEGEND OF SOURCES OF FEDERAL FINANCIAL MANAGEMENT  
SYSTEM REQUIREMENTS**

Citation	Document Title/Web Address	Date of Document
FFMIA	FFMIA of 1996 (P.L. 104.208)	1996
OMB	Office of Management and Budget  OMB Home Page <a href="http://www.whitehouse.gov/OMB/">http://www.whitehouse.gov/OMB/</a>  OMB Bulletin Selected OMB Bulletins <a href="http://whitehouse.gov/OMB/bulletins/index.html">http://whitehouse.gov/OMB/bulletins/index.html</a>	
Bull. 97-01	Form and Content of Agency Financial Statements <a href="http://whitehouse.gov/omb/bulletins/full.doc">http://whitehouse.gov/omb/bulletins/full.doc</a>	Oct-96
	Technical Amendments to OMB Bulletin 97-01, <i>Form and Content of Agency Financial Statements</i> <a href="http://whitehouse.gov/OMB/bulletins/97-01.html">http://whitehouse.gov/OMB/bulletins/97-01.html</a>	Nov-98
	<b>OMB Circulars</b>	
Cir A-11	Table of Contents <a href="http://www.whitehouse.gov/omb/circulars/a11/03toc.html">http://www.whitehouse.gov/omb/circulars/a11/03toc.html</a>	Jun-06
Cir A-11	Part 1- General Information <a href="http://www.whitehouse.gov/omb/circulars/a11/03toc.html">http://www.whitehouse.gov/omb/circulars/a11/03toc.html</a>	Jun-06
Cir A-11	Part 2- Preparation and Submission of Budget Estimates <a href="http://www.whitehouse.gov/omb/circulars/a11/03toc.html">http://www.whitehouse.gov/omb/circulars/a11/03toc.html</a>	Jun-06
Cir A-11	Part 3- Selected Actions Following Transmittal of the Budget <a href="http://www.whitehouse.gov/omb/circulars/a11/03toc.html">http://www.whitehouse.gov/omb/circulars/a11/03toc.html</a>	Jun-06
Cir A-11	Part 4- Instructions on Budget Execution <a href="http://www.whitehouse.gov/omb/circulars/a11/03toc.html">http://www.whitehouse.gov/omb/circulars/a11/03toc.html</a>	Jun-06
Cir A-11	Part 5- Federal Credit Programs <a href="http://www.whitehouse.gov/omb/circulars/a11/03toc.html">http://www.whitehouse.gov/omb/circulars/a11/03toc.html</a>	Jun-06
Cir A-11	Part 6- Preparation and Submission of Strategic Plans, Annual Performance Plans, and Annual Program Performance Reports <a href="http://www.whitehouse.gov/omb/circulars/a11/03toc.html">http://www.whitehouse.gov/omb/circulars/a11/03toc.html</a>	Jun-06
Cir A-11	Part 7- Planning, Budgeting, Acquisition, and Management of Capital Assets <a href="http://www.whitehouse.gov/omb/circulars/a11/03toc.html">http://www.whitehouse.gov/omb/circulars/a11/03toc.html</a>	Jun-06
Cir A-11	Part 8- Appendices <a href="http://www.whitehouse.gov/omb/circulars/a11/03toc.html">http://www.whitehouse.gov/omb/circulars/a11/03toc.html</a>	Jun-06
Cir A-11	Capital Programming Guide, Supplement to Part 7 Cir. A-11 <a href="http://www.whitehouse.gov/omb/circulars/a11/cpgtoc.html">http://www.whitehouse.gov/omb/circulars/a11/cpgtoc.html</a>	Jun-06

Citation	Document Title/Web Address	Date of Document
Cir. A-125	5 CFR 1315: Prompt Payment; <i>Formerly OMB Circular A-125, Prompt Payment</i> <a href="http://www.fms.treas.gov/prompt/regs.html">http://www.fms.treas.gov/prompt/regs.html</a>	Sep-99
Cir. A-127	Circular No. A-127 Revised Subject: Financial Management Systems <a href="http://whitehouse.gov/omb/circulars/a127/a127.html">http://whitehouse.gov/omb/circulars/a127/a127.html</a>	Jul-93
Cir. A-130	Circular No. A-130 Revised, (Transmittal Memorandum No. 4), Subject: Management of Federal Information Resources <a href="http://whitehouse.gov/omb/circulars/a130/a130trans4.html">http://whitehouse.gov/omb/circulars/a130/a130trans4.html</a>	Nov-00
<b>FSIO</b>	<b>Financial Systems Integration Office (FSIO)</b>  <b>FSIO Home Page</b> <a href="http://www.fsio.gov/fsio/">http://www.fsio.gov/fsio/</a>  <b>FSIO Documents</b> <a href="http://www.fsio.gov/fsio/fsiodata/fsio_systemrequirements.shtml">http://www.fsio.gov/fsio/fsiodata/fsio_systemrequirements.shtml</a>	
JFMIP-SR-01-04	Framework for Federal Financial Management Systems <a href="http://www.fsio.gov/fsio/download/systemrequirements/0404_Framework_Final.pdf">http://www.fsio.gov/fsio/download/systemrequirements/0404_Framework_Final.pdf</a>	May-04
JFMIP-SR-03-02	Inventory, Supplies and Materials System Requirements <a href="http://www.fsio.gov/fsio/download/systemrequirements/inventory_system_requirements.pdf">http://www.fsio.gov/fsio/download/systemrequirements/inventory_system_requirements.pdf</a>	Aug-03
FFMSR-8	System Requirements for Managerial Cost Accounting <a href="http://www.fsio.gov/fsio/download/systemrequirements/Mancostsysreq.pdf">http://www.fsio.gov/fsio/download/systemrequirements/Mancostsysreq.pdf</a>	Feb-98
OFFM-N0-0106	Core Financial System Requirements <a href="http://www.fsio.gov/fsio/download/systemrequirements/012306_Core_Requirements.pdf">http://www.fsio.gov/fsio/download/systemrequirements/012306_Core_Requirements.pdf</a>	Jan-06
JFMIP-SR-99-5	Human Resources & Payroll Systems Requirements <a href="http://www.fsio.gov/fsio/download/systemrequirements/hrpay.doc">http://www.fsio.gov/fsio/download/systemrequirements/hrpay.doc</a>	Apr-99
JFMIP-SR-99-8	Direct Loan System Requirements <a href="http://www.fsio.gov/fsio/download/systemrequirements/dirloan.doc">http://www.fsio.gov/fsio/download/systemrequirements/dirloan.doc</a>	Jun-99
JFMIP SR-99-9	Travel System Requirements <a href="http://www.fsio.gov/fsio/download/systemrequirements/Travel_system_requirements.doc">http://www.fsio.gov/fsio/download/systemrequirements/Travel_system_requirements.doc</a>	Jul-99
JFMIP SR-99-14	Seized Property and Forfeited Assets Systems Requirements <a href="http://www.fsio.gov/fsio/download/systemrequirements/seized.doc">http://www.fsio.gov/fsio/download/systemrequirements/seized.doc</a>	Dec-99
JFMIP SR-00-01	Guaranteed Loan System Requirements <a href="http://www.fsio.gov/fsio/download/systemrequirements/Guarloan.pdf">http://www.fsio.gov/fsio/download/systemrequirements/Guarloan.pdf</a>	Mar-00

Citation	Document Title/Web Address	Date of Document
JFMIP SR-01-01	Benefit System Requirements <a href="http://www.fsio.gov/fsio/download/systemrequirements/benefit_system_requirements.doc">http://www.fsio.gov/fsio/download/systemrequirements/benefit_system_requirements.doc</a>	Sept-01
JFMIP SR-02-01	Core Financial System Requirements <a href="http://www.fsio.gov/fsio/downloads/systemrequirements/core_financial_requirements.pdf">http://www.fsio.gov/fsio/downloads/systemrequirements/core_financial_requirements.pdf</a>	Nov-01
SR-03-01	Revenue Systems Requirements <a href="http://www.fsio.gov/fsio/download/systemrequirements/revenue_system_requirements.pdf">http://www.fsio.gov/fsio/download/systemrequirements/revenue_system_requirements.pdf</a>	Jan-03
SR-02-02	Acquisition/Financial Systems Interface Requirements <a href="http://www.fsio.gov/fsio/download/systemrequirements/acquisition_system_requirements_v5_061002.doc">http://www.fsio.gov/fsio/download/systemrequirements/acquisition_system_requirements_v5_061002.doc</a>	Jun-02
SR-01-1	Benefit Systems Requirements <a href="http://www.fsio.gov/fsio/download/systemrequirements/benefit_system_requirements.doc">http://www.fsio.gov/fsio/download/systemrequirements/benefit_system_requirements.doc</a>	Sep-01
SR-00-3	Grant Financial System Requirements <a href="http://www.fsio.gov/fsio/download/systemrequirements/grants.pdf">http://www.fsio.gov/fsio/download/systemrequirements/grants.pdf</a>	Jun-00
SR-00-4	Property Management Systems Requirements <a href="http://www.fsio.gov/fsio/download/systemrequirements/PropertyFinal.pdf">http://www.fsio.gov/fsio/download/systemrequirements/PropertyFinal.pdf</a>	Oct-00
<b>FASAB</b>	<b>Federal Accounting Standards Advisory Board</b>  <b>FASAB Home Page</b> <a href="http://www.fasab.gov/">http://www.fasab.gov/</a>  <b>FASAB Standards and Concepts</b> <a href="http://www.fasab.gov/concepts.html">http://www.fasab.gov/concepts.html</a>	
	<b>Documents Resulting from the Federal Accounting Standards Advisory Board (FASAB) and the Accounting and Auditing Policy Committee (AAPC) Processes</b> <a href="http://www.fasab.gov/pdffiles/listingsofdocs8152005.pdf">http://www.fasab.gov/pdffiles/listingsofdocs8152005.pdf</a>	Aug-05
SFFAC-1	<b>Federal Accounting Standards Advisory Board's Statement of Federal Financial Accounting Concepts</b> Statement of Federal Financial Accounting Concepts Number 1: Objectives of Federal Financial Reporting <a href="http://www.fasab.gov/pdffiles/sffac-1.pdf">http://www.fasab.gov/pdffiles/sffac-1.pdf</a>	Sep-93
SFFAC-2	Statement of Federal Financial Accounting Concepts Number 2: Entity and Display <a href="http://www.fasab.gov/pdffiles/sffac-2.pdf">http://www.fasab.gov/pdffiles/sffac-2.pdf</a>	Jun-95
SFFAC-3	Statement of Federal Financial Accounting Concepts Number 3: Management's Discussion and Analysis <a href="http://www.fasab.gov/pdffiles/sffac-3.pdf">http://www.fasab.gov/pdffiles/sffac-3.pdf</a>	Apr-99

Citation	Document Title/Web Address	Date of Document
	<b>Federal Accounting Standards Advisory Board's Statement of Federal Financial Accounting Standards</b>	
SFFAS-1	Statement of Federal Financial Accounting Standards No 1: Accounting for Selected Liabilities <a href="http://www.fasab.gov/pdffiles/sffas-1.pdf">http://www.fasab.gov/pdffiles/sffas-1.pdf</a>	Mar-93
SFFAS-2	Statement of Federal Financial Accounting Standards No 2: Accounting for Direct Loans and Guarantees <a href="http://www.fasab.gov/pdffiles/sffas-2.pdf">http://www.fasab.gov/pdffiles/sffas-2.pdf</a>	Jul-93
SFFAS-3	Statement of Federal Financial Accounting Standards No 3: Accounting for Inventory and Related Property <a href="http://www.fasab.gov/pdffiles/sffas-3.pdf">http://www.fasab.gov/pdffiles/sffas-3.pdf</a>	Oct-93
SFFAS-4	Statement of Federal Financial Accounting Standards No 4: Managerial Cost Accounting Concepts and Standards for the Federal Government <a href="http://www.fasab.gov/pdffiles/sffas-4.pdf">http://www.fasab.gov/pdffiles/sffas-4.pdf</a>	Jul-95
SFFAS-5	Statement of Federal Financial Accounting Standards No 5: Accounting for Liabilities of the Federal Government <a href="http://www.fasab.gov/pdffiles/sffas-5.pdf">http://www.fasab.gov/pdffiles/sffas-5.pdf</a>	Sep-95
SFFAS-6	Statement of Federal Financial Accounting Standards No 6: Accounting for Property, Plant, and Equipment (PP&E) <a href="http://www.fasab.gov/pdffiles/sffas-6.pdf">http://www.fasab.gov/pdffiles/sffas-6.pdf</a>	Jun-96
SFFAS-7	Statement of Federal Financial Accounting Standards No 7: Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting <a href="http://www.fasab.gov/pdffiles/sffas-7.pdf">http://www.fasab.gov/pdffiles/sffas-7.pdf</a>	Apr-96
SFFAS-7	Statement of Federal Financial Accounting Standards No 7 Implementation Guide <a href="http://www.fasab.gov/pdffiles/impguid7200204.pdf">http://www.fasab.gov/pdffiles/impguid7200204.pdf</a>	Apr-02
SFFAS-8	Statement of Federal Financial Accounting Standards No 8: Supplementary Stewardship Reporting <a href="http://www.fasab.gov/pdffiles/sffas-8.pdf">http://www.fasab.gov/pdffiles/sffas-8.pdf</a>	Sep-97
SFFAS-9	Statement of Federal Financial Accounting Standards No 9: Deferral of Effective Date of Managerial Cost Accounting Standards for the Federal Government in SFFAS No. 4 <a href="http://www.fasab.gov/pdffiles/9_defs.pdf">http://www.fasab.gov/pdffiles/9_defs.pdf</a>	Oct-97
SFFAS-10	Statement of Federal Financial Accounting Standards No 10: Accounting for Internal Use Software <a href="http://www.fasab.gov/pdffiles/fasab10.pdf">http://www.fasab.gov/pdffiles/fasab10.pdf</a>	Jun-98
SFFAS-11	Statement of Federal Financial Accounting Standards No 11: Amendments to Accounting for Property, Plant & Equipment: Definition Changes Amends SFFAS-6 & SFFAS-8 <a href="http://www.fasab.gov/pdffiles/sffas6&amp;8.pdf">http://www.fasab.gov/pdffiles/sffas6&amp;8.pdf</a>	Oct-98

Citation	Document Title/Web Address	Date of Document
SFFAS-12	Statement of Federal Financial Accounting Standards No 12: Recognition of Contingent Liabilities Arising from Litigation Amends SFFAS-5 <a href="http://www.fasab.gov/pdffiles/sffasno5.pdf">http://www.fasab.gov/pdffiles/sffasno5.pdf</a>	Dec-98
SFFAS-13	Statement of Federal Financial Accounting Standards No 13: Deferral of Para. 65.2-Material revenue-Related Transactions Disclosures Amends SFFAS-7 <a href="http://www.fasab.gov/pdffiles/sffasno7.pdf">http://www.fasab.gov/pdffiles/sffasno7.pdf</a>	Jan-99
SFFAS-14	Statement of Federal Financial Accounting Standards No 14: Amendments to Deferred Maintenance Reporting Amends SFFAS-6 and SFFAS-8 <a href="http://www.fasab.gov/pdffiles/sras14.pdf">http://www.fasab.gov/pdffiles/sras14.pdf</a>	Apr-99
SFFAS-15	Statement of Federal Financial Accounting Standards No 15: Management's Discussion and Analysis – Standards <a href="http://www.fasab.gov/pdffiles/15_md&amp;a.pdf">http://www.fasab.gov/pdffiles/15_md&amp;a.pdf</a>	Apr-99
SFFAS-16	Statement of Federal Financial Accounting Standards No 16: Amendments to Accounting for Property, Plant & Equipment: Measurement for Multi-Use Heritage Assets Amends SFFAS-6 and SFFAS-8 <a href="http://www.fasab.gov/pdffiles/sras16.pdf">http://www.fasab.gov/pdffiles/sras16.pdf</a>	Jul-99
SFFAS-17	Statement of Federal Financial Accounting Standards No 17: Accounting for Social Insurance <a href="http://www.fasab.gov/pdffiles/17_ss.pdf">http://www.fasab.gov/pdffiles/17_ss.pdf</a>	Aug-99
SFFAS-18	Statement of Federal Financial Accounting Standards No 18: Amendments to Accounting Standards for Direct loans and Loan Guarantees <a href="http://www.fasab.gov/pdffiles/sffas18.pdf">http://www.fasab.gov/pdffiles/sffas18.pdf</a>	May-00
SFFAS-19	Statement of Federal Financial Accounting Standards No 19: Technical Amendments to Accounting Standards For Direct Loans and Loan Guarantees In Statement of Federal Financial Accounting Standards No. 2 <a href="http://www.fasab.gov/pdffiles/sffas-19.pdf">http://www.fasab.gov/pdffiles/sffas-19.pdf</a>	Mar-01
SFFAS-20	Statement of Federal Financial Accounting Standards No 20: Elimination of Certain Disclosures <a href="http://www.fasab.gov/pdffiles/stdedition7.pdf">http://www.fasab.gov/pdffiles/stdedition7.pdf</a>	Apr-99
SFFAS-21	Statement of Federal Financial Accounting Standards No 21: Reporting Corrections of Errors and Changes in Accounting Principles <a href="http://www.fasab.gov/pdffiles/sffas21.pdf">http://www.fasab.gov/pdffiles/sffas21.pdf</a>	Oct-01

<b>Citation</b>	<b>Document Title/Web Address</b>	<b>Date of Document</b>
SFFAS-22	Statement of Federal Financial Accounting Standards No 22: Change in Certain Requirements for Reconciling Obligations and Net Cost of Operations <a href="http://www.fasab.gov/pdffiles/sffas-22.pdf">http://www.fasab.gov/pdffiles/sffas-22.pdf</a>	Oct-01
SFFAS-23	Statement of Federal Financial Accounting Standards No 23: Eliminating the Category National Defense Property, Plant, and Equipment <a href="http://www.fasab.gov/pdffiles/sffas-23.pdf">http://www.fasab.gov/pdffiles/sffas-23.pdf</a>	May-03
SFFAS-24	Statement of Federal Financial Accounting Standards No 24: Selected Standards for the Consolidated Financial Report of the United States Government <a href="http://www.fasab.gov/pdffiles/sffas-24.pdf">http://www.fasab.gov/pdffiles/sffas-24.pdf</a>	Jan-03
SFFAS-25	Statement of Federal Financial Accounting Standards No 25: Reclassification of Stewardship Responsibilities and Eliminating the Current Services Assessment <a href="http://www.fasab.gov/pdffiles/sffas-25.pdf">http://www.fasab.gov/pdffiles/sffas-25.pdf</a>	Jul-03
SFFAS-26	Statement of Federal Financial Accounting Standards No 26: Presentation of Significant Assumptions for the Statement of Social Insurance: Amending SFFAS 25 <a href="http://www.fasab.gov/pdffiles/sffas-26.pdf">http://www.fasab.gov/pdffiles/sffas-26.pdf</a>	Nov-04
SFFAS-27	Statement of Federal Financial Accounting Standards No 27: Identifying and Reporting Earmarked Funds <a href="http://www.fasab.gov/pdffiles/sffas-27.pdf">http://www.fasab.gov/pdffiles/sffas-27.pdf</a>	Dec-04
SFFAS-28	Statement of Federal Financial Accounting Standards No 28: Deferral of the Effective Date of Reclassification of the Statement of Social Insurance: Amending SFFAS 25 and 26 <a href="http://www.fasab.gov/pdffiles/sffas-28.pdf">http://www.fasab.gov/pdffiles/sffas-28.pdf</a>	Jan-05
SFFAS-29	Statement of Federal Financial Accounting Standards No 29: Heritage Assets and Stewardship Land <a href="http://www.fasab.gov/pdffiles/sffas_29.pdf">http://www.fasab.gov/pdffiles/sffas_29.pdf</a>	Jul-05
SFFAS-30	Statement of Federal Financial Accounting Standards No 30: Inter- Entity Cost Implementation Amending SFFAS 4, Managerial Cost Accounting Standards and Concepts <a href="http://www.fasab.gov/pdffiles/sffas30aug2005.pdf">http://www.fasab.gov/pdffiles/sffas30aug2005.pdf</a>	Aug-05
<b>TFM</b>	<b>Treasury Financial Manual</b>  <b>Treasury Financial Manual Home Page</b> <a href="http://www.fms.treas.gov/tfm/index.html">http://www.fms.treas.gov/tfm/index.html</a>	
1 TFM	Treasury Financial Manual - Volume 1 <a href="http://www.fms.treas.gov/tfm/vol1/index.html">http://www.fms.treas.gov/tfm/vol1/index.html</a>  Treasury Financial Manual - Volume 2	Aug-04



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TFM S2-01-03	U.S. Standard General Ledger <a href="http://www.fms.treas.gov/ussgl/">http://www.fms.treas.gov/ussgl/</a>	Apr-06
	Final Federal Account Symbols and Titles: The FAST Book <a href="http://www.fms.treas.gov/fastbook/">http://www.fms.treas.gov/fastbook/</a>	Aug-06
5CFR Part 1315	Code of Federal Regulations-Title 5- Administrative Personnel <a href="http://www.washingtonwatchdog.org/documents/cfr/title5/part1315.html">http://www.washingtonwatchdog.org/documents/cfr/title5/part1315.html</a>	Dec-2000
<b>DoDFMR</b>	<b>DoD Financial Management Regulation</b>	
	<b>DoDFMR Homepage</b> <a href="http://www.dtic.mil/comptroller/fmr/">http://www.dtic.mil/comptroller/fmr/</a>	
	<b>DoDFMR Recently Published Changes</b> <a href="http://www.dtic.mil/comptroller/fmr/change.html">http://www.dtic.mil/comptroller/fmr/change.html</a>	Aug-06
1	General Financial Management Information, Systems And Requirements <a href="http://www.dtic.mil/comptroller/fmr/01/index.html">http://www.dtic.mil/comptroller/fmr/01/index.html</a>	Aug-03
2A	Budget Formulation and Presentation (Chapters 1-3) <a href="http://www.dtic.mil/comptroller/fmr/02a/index.html">http://www.dtic.mil/comptroller/fmr/02a/index.html</a>	Jun-06
2B	Budget Formulation and Presentation (Chapters 4-19) <a href="http://www.dtic.mil/comptroller/fmr/02b/index.html">http://www.dtic.mil/comptroller/fmr/02b/index.html</a>	Jun-06
3	Budget Execution - Availability and Use of Budgetary Resources <a href="http://www.dtic.mil/comptroller/fmr/03/index.html">http://www.dtic.mil/comptroller/fmr/03/index.html</a>	Jan-01
4	Accounting Policy and Procedures <a href="http://www.dtic.mil/comptroller/fmr/04/index.html">http://www.dtic.mil/comptroller/fmr/04/index.html</a>	Jul-06
5	Disbursing Policy and Procedures <a href="http://www.dtic.mil/comptroller/fmr/05/index.html">http://www.dtic.mil/comptroller/fmr/05/index.html</a>	Feb-06
6A	Reporting Policy and Procedures <a href="http://www.dod.mil/comptroller/fmr/06a/index.html">http://www.dod.mil/comptroller/fmr/06a/index.html</a>	Aug-06
6B	Form and Content of the Department of Defense Audited Financial Statements <a href="http://www.dod.mil/comptroller/fmr/06b/index.html">http://www.dod.mil/comptroller/fmr/06b/index.html</a>	Jan-06
7A	Military Pay Policy and Procedures - Active Duty and Reserve Pay <a href="http://www.dod.mil/comptroller/fmr/07a/index.html">http://www.dod.mil/comptroller/fmr/07a/index.html</a>	Aug-06
7B	Military Pay Policy and Procedures - Retired Pay <a href="http://www.dod.mil/comptroller/fmr/07b/index.html">http://www.dod.mil/comptroller/fmr/07b/index.html</a>	Jul-06
7C	Special Military Pay/Personnel Programs and Operating Procedures <a href="http://www.dtic.mil/comptroller/fmr/07c/index.html">http://www.dtic.mil/comptroller/fmr/07c/index.html</a>	

Citation	Document Title/Web Address	Date of Document
8	Civilian Pay Policy and Procedures <a href="http://www.dtic.mil/comptroller/fmr/08/index.html">http://www.dtic.mil/comptroller/fmr/08/index.html</a>	Mar-06
9	Travel Policy and Procedures <a href="http://www.dtic.mil/comptroller/fmr/09/index.html">http://www.dtic.mil/comptroller/fmr/09/index.html</a>	Aug-06
10	Contract Payment Policy and Procedures <a href="http://www.dtic.mil/comptroller/fmr/10/index.html">http://www.dtic.mil/comptroller/fmr/10/index.html</a>	Dec-05
11A	Reimbursable Operations, Policy and Procedures <a href="http://www.dtic.mil/comptroller/fmr/11a/index.html">http://www.dtic.mil/comptroller/fmr/11a/index.html</a>	Dec-05
11A	Reimbursable Operations, Policy and Procedures- Working Capital Funds (WCF) <a href="http://www.dtic.mil/comptroller/fmr/11b/index.html">http://www.dtic.mil/comptroller/fmr/11b/index.html</a>	May-05
12	Special Accounts, Funds and Programs <a href="http://www.dtic.mil/comptroller/fmr/12/index.html">http://www.dtic.mil/comptroller/fmr/12/index.html</a>	Mar-06
13	Nonappropriated Funds Policy and Procedures <a href="http://www.dtic.mil/comptroller/fmr/13/index.html">http://www.dtic.mil/comptroller/fmr/13/index.html</a>	Jan-04
14	Administrative Control of Funds and Antideficiency Act Violations <a href="http://www.dtic.mil/comptroller/fmr/14/index.html">http://www.dtic.mil/comptroller/fmr/14/index.html</a>	Aug-06
15	Security Assistance Policy and Procedures <a href="http://www.dtic.mil/comptroller/fmr/15/index.html">http://www.dtic.mil/comptroller/fmr/15/index.html</a>	Aug-04
<b>DoDD</b>	<b>DoD Directives</b>	
5200.28	DoD Directive 5200.28: Security Requirements for Automated Information Systems <a href="http://www.fas.org/irp/doddir/dod/d5200_28.htm">http://www.fas.org/irp/doddir/dod/d5200_28.htm</a>	Mar-88
8000.1	DoD Directive 8000.1 Management of DoD Information Resources and Information Technology <a href="http://www.dtic.mil/whs/directives/corres/html/80001.htm">http://www.dtic.mil/whs/directives/corres/html/80001.htm</a>	Mar-02
<b>DoDI</b>	<b>DoD Instructions</b>	
5200.4	DoD Instruction 5200.40 DoD Information Technology Security Certification and Accreditation Process (DITSCAP) <a href="http://www.dtic.mil/whs/directives/corres/html/520040.htm">http://www.dtic.mil/whs/directives/corres/html/520040.htm</a>	Dec-97
<b>DoD</b>	<b>DoD Publications</b>	
	DoD 5000.2-R Mandatory Procedures for Major Defense Acquisition Programs (MDAPS) and Major Automated Information System (MAIS) Acquisition Programs <a href="http://akss.dau.mil/dag/DoD5002/Subject.asp">http://akss.dau.mil/dag/DoD5002/Subject.asp</a>	May-03
<b>USC</b>	<b>United States Code</b>	
	U.S. Code Home Page <a href="http://www4.law.cornell.edu/uscode">http://www4.law.cornell.edu/uscode</a>	
	U.S. Code Title 5 - Government Organization and Employees <a href="http://www4.law.cornell.edu/uscode/5/">http://www4.law.cornell.edu/uscode/5/</a>	Jan-00

Citation	Document Title/Web Address	Date of Document
Sec. 8334	Deductions, Contributions, and Deposits <a href="http://www4.law.cornell.edu/uscode/5/8334.html">http://www4.law.cornell.edu/uscode/5/8334.html</a>	Jan-99
Sec. 8701	Definitions <a href="http://www4.law.cornell.edu/uscode/5/8701.html">http://www4.law.cornell.edu/uscode/5/8701.html</a>	Jan-99
Sec. 8906	Contributions <a href="http://www4.law.cornell.edu/uscode/5/8906.html">http://www4.law.cornell.edu/uscode/5/8906.html</a>	Jan-99
<b>GAO</b>	<b>General Accounting Office</b>	
GAO/AIMD 12.19.6	<a href="http://www.gao.gov/special.pubs/ai12.19.6.pdf#search=%22Federal%20Information%20System%20Controls%20Audit%20Manual%20(FISCAM)%22">http://www.gao.gov/special.pubs/ai12.19.6.pdf#search=%22Federal%20Information%20System%20Controls%20Audit%20Manual%20(FISCAM)%22</a>	Jan-99

## **C1. CHAPTER 1**

### **GENERAL LEDGER**

The general ledger, as the central function of a core financial system, is the highest level of summarization within the system. The general ledger provides financial accountability for budgetary resources, stewardship over assets, reporting of cash/fund resources, and visibility of total costs. The general ledger maintains account balances by fund structure and individual general ledger accounts. All transactions to record financial events shall be posted, either individually or in summary, to a general ledger regardless of the origin of the transaction.

Subsidiary ledgers at various levels of detail support the general ledger. Such subsidiary ledgers may be maintained in the core financial system or in other systems. For example, detailed property records supporting the equipment account in the general ledger may be maintained in a system devoted to controlling and maintaining equipment.

The U.S. Government Standard General Ledger (USSGL), under Volume I of the Treasury Financial Manual (TFM), Supplement Number 2, provides a uniform Chart of Accounts to be used in standardizing federal agency accounting which supports the preparation of standard external reports required by central agencies. The OMB Circular A-127, "Financial Management Systems," and the Federal Financial Management Improvement Act of 1996 (FFMIA) require implementation of the USSGL at the transaction level throughout an agency's financial management systems. The USSGL is composed of five major sections: (1) Chart of Accounts, (2) Account Definitions, (3) Accounting Transactions, (4) Data Elements, and (5) Report Crosswalks. Those federal executive agencies that serve on the USSGL Board maintain the Chart of Accounts and account definitions. The FMS publishes the five sections of the USSGL in the TFM and posts them on the Internet at: <http://www.fms.treas.gov/ussgl>.

The general ledger, as the ultimate overall control for capturing the effects of all financial events<sup>1</sup>, ensures that debits equal credits for every recorded transaction in a single journal entry. The general ledger maintains accounts for assets, liabilities, equity, revenues, expenses, gains, losses, budgetary data, and "memorandum" information.

The general ledger defines the chart of accounts and transaction posting rules. It is used to update multiple accounts, including budgetary and proprietary accounts, for a single transaction or financial event. It provides for entering journal entries to post transactions, record account adjustments, and perform periodic closings. The general ledger is used as a primary source, to produce essential amounts for financial reports.

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<sup>1</sup> A financial event is any event initiated or caused by either the agency or forces outside the agency that has financial consequences to the agency or Federal government. Generally, the consequences of financial events are recorded on the agency's financial records. Payments of debts, collection of receivables, receipt of appropriations, incurrence of potential liabilities, signing of contracts, ordering goods or services use of resources, incurrence of costs and the passage of time are all examples of financial events.

## General Ledger

### Functional Requirements

1. Maintain Chart of Accounts
2. Maintain Transaction Posting Rules
3. Record Journal Entries
4. Post Transactions to Update the General Ledger
5. Perform Periodic General Ledger Postings

Req. ID	Value Added?	Change Type	Requirement	Source (s)
<b>01 Maintain Chart of Accounts</b>				
01.01.01		C	To support the General Ledger Account Definition process, the core financial system must provide automated functionality to maintain a chart of accounts consistent with the U.S. SGL Chart of Accounts, including the proprietary, budgetary, and memorandum accounts, basic numbering structure, and account titles.	FSIO OFFM-N0-0106, req. GLA-01
01.01.02			The system must be able to record financial events throughout the financial management system applying the requirements of the USSGL at the transaction level. The system must also ensure: (1) data in financial reports is consistent with the USSGL; (2) Transactions recorded are consistent with USSGL posting rules, (3) supporting transaction detail for USSGL accounts are readily available.	OMB Circular A-127, 7C; I TFM S2
01.01.03			Version 2 - This requirement combined with 01.01.01	
01.01.04		C	To support the General Ledger Account Definition process, the core financial system must provide automated functionality to maintain an association between the chart of accounts and valid attribute domain values used for Treasury reporting (e.g., FACTS I, FACTS II and GFRS reporting). These proprietary and budgetary sets of general ledger accounts must be self-balancing (the total debits equals the total credits).	FSIO OFFM-N0-0106, req. GLA-02
01.01.05		A	The system's set of budgetary accounts (USSGL 4000 series of accounts) must cover the appropriation, reimbursement, apportionment, allocation, commitment, obligation, and expenditure processes.	DoDFMR, Volume 1, Chapter 7, 070503
01.01.06			The system design must reflect an agency-wide financial information classification structure that is consistent with the USSGL, provide tracking of specific program expenditures, and cover financial and financially related information.	OMB Circular A-127, 7A
01.01.07		D	Version 5 - This requirement deleted	
01.01.08		C	To support the Accounting Classification Management process, the core financial system must provide automated functionality to maintain a TAS structure that includes the following components defined by Treasury and OMB: <ul style="list-style-type: none"> <li>• Subclass</li> <li>• Agency code</li> </ul>	FSIO OFFM-N0-0106, req.SMA-09

Req. ID	Value Added?	Change Type	Requirement	Source (s)
			<ul style="list-style-type: none"> <li>• Hyphen (when co-owner is not null)</li> <li>• Transfer agency</li> <li>• Fiscal year (period of availability)</li> <li>• Main account number</li> <li>• Sub-account symbol.</li> </ul>	
01.01.09			The system must provide the capability to record and report financial management data in the same manner throughout the DoD Component reporting entity using uniform definitions.	DoDFMR, Volume 2, Chapter 2, Addendum 1.D
01.01.10		C	To support the General Ledger Account Definition process, the core financial system must provide automated functionality to Define specific GL accounts as control accounts for purposes of tracking activity in subsidiary ledgers.	FSIO OFFM-N0-0106, req. GLA-03
01.01.11			To support the General Ledger Account Definition process, the core financial system must provide automated functionality to define agency-specific GL sub-accounts that summarize to USSGL accounts.	DoDFMR, Volume 2, Chapter 2, 020206 A; FSIO OFFM-N0-0106, req. GLA-04
01.01.12		C	To support the Accounting Classification Management process, the core financial system must provide automated functionality to add, change, or deactivate elements of the accounting classification structure and define valid ACE values without programming changes (e.g., through online table updates).	FSIO OFFM-N0-0106, req.SMA-05
01.01.13		D	Version 5 - This requirement deleted	
01.01.14			Version 3 - This requirement deleted	
01.01.15		D	Version 5 - This requirement deleted	
01.01.16		D	Version 5 - This requirement deleted	
01.01.17		C	To support the Treasury Information Maintenance process, the core financial system must provide automated functionality to maintain multiple ALCs and capture the ALC on all transactions that impact the Fund balance with Treasury (FBWT) and are reported to Treasury on the FMS 224, Partial 224, or through the GWA system	FSIO OFFM-N0-0106, req.FBA-01 and FBA-07
01.01.18		C	To support the Accounting Classification Management process, the core financial system must provide automated functionality to maintain an object class structure consistent with the standard object class codes defined in OMB Circular A-11. Accommodate additional (lower) levels in the object class structure, e.g., by establishing parent child relationships.	FSIO OFFM-N0-0106, req.SMA-12
01.01.19		C	To support the Transaction Definition process, the core financial system must provide automated functionality to record like	FSIO OFFM-N0-

Req. ID	Value Added?	Change Type	Requirement	Source (s)
			accounting events consistently using standard transactions. Standard transactions must specify the general ledger account postings, and update document balances and any related tables (e.g. available funding) and define standard transactions that include proprietary, budgetary and memorandum accounts	0106, req.GLB-01 and GLB-03
01.01.20		C	The system must provide the capability to differentiate between unexpired, expired and canceled funds, and be capable of providing edit checks to post budgetary transactions, such as obligations and recoveries of prior-year obligations, in accordance with the provisions of OMB Circular A-11, Part 4 and USSGL posting rules displayed in Section III of the USSGL.	OMB Circular A-11, Part 4; I TFM S2, Part III
01.01.21		D	Version 5 - This requirement deleted	
01.01.22			To support the Accounting Classification Management process, the core financial system must provide automated functionality to provide the capability to derive the full accounting classifications from abbreviated user input so that user input is minimized, data entry is made easier, and errors are controlled and reduced. Examples of methods include entering "shorthand codes," using a keyboard function to look up additional elements, "clicking" on a "pop-up menu," and scanning a bar code.	FSIO OFFM-N0-0106, req. SMA-04
01.01.23			Version 4 - This requirement deleted	
01.01.24		C	To support the General Ledger Account Definition process, the core financial system must provide automated functionality to add, change or de-activate accounts in the chart of accounts without programming changes.	FSIO OFFM-N0-0106, req.GLA-07
01.01.25	Y	C	To support the Document and Transaction Control process, the core financial system should provide automated functionality to validate that duplicate documents are not recorded, e.g., by editing document numbers or storing additional information that make the document number unique (as in date stamp on a utility bill).	FSIO OFFM-N0-0106, req. SMB-06
01.01.26	Y	C	To add value to the Disbursing process, the core financial system should provide automated functionality to calculate payments to foreign vendors based on current exchange rates.	FSIO OFFM-N0-0106, req. PMD-57
01.01.27		C	To support the Accounting Classification Management process, the core financial system must provide automated functionality to capture an effective date for accounting classification structure and valid value changes. Activate or deactivate accounting classification changes based on effective date.	FSIO OFFM-N0-0106, req. SMA-06
01.01.28		C	To support the General Ledger Update and Editing process, the core financial system must provide automated functionality to prevent transactions from posting to general ledger accounts that have been de-activated.	FSIO OFFM-N0-0106, req.GLC-07
01.01.29	Y	C	To add value to the Document and Transaction Control process, the core financial system should provide automated functionality	FSIO OFFM-N0-



Req. ID	Value Added?	Change Type	Requirement	Source (s)
			to record transactions in both foreign currency and U.S. dollars in all core system modules.	0106, req. SMB-34
01.01.30		A	To support the Audit Trails process, the core financial system must provide automated functionality to generate an audit trail of all accounting classification structure additions, changes and deactivations, including the effective dates of the changes.	FSIO OFFM-N0-0106, req.SME-04
01.01.31		A	The system must provide the capability to include adequate controls to promote the accuracy of the accounts and the data produced from the accounts and create additional sub-accounts to the USSGL for agency specific tracking and control that will summarize to the appropriate USSGL accounts.	DoDFMR, Volume 2, Chapter 2, 020206A
01.01.32		A	To support the General Ledger Account Definition process, the core financial system must provide automated functionality to accommodate an additional 2 digits beyond the USSGL account for agency-specific GL sub-accounts.	FSIO OFFM-N0-0106, req.GLA-05
01.01.33		A	To support the General Ledger Account Definition process, the core financial system must provide automated functionality to define agency-specific memorandum accounts in the chart of accounts.	FSIO OFFM-N0-0106, req. GLA-06
01.01.34		A	To support the General Ledger Account Definition process, the core financial system must provide automated functionality to deliver the core financial system software populated with the current published values for the USSGL chart of accounts.	FSIO OFFM-N0-0106, req. GLA-09
01.01.35		A	To support the General Ledger Account Definition process, the core financial system must provide automated functionality to deliver the core financial system software populated with the current published values for the FACTS II attributes.	FSIO OFFM-N0-0106, req. GLA-10
01.01.36		A	To support the Transaction Definition process, the core financial system must provide automated functionality to define standard transactions that derive general ledger postings based on accounting classification elements or other document data elements.	FSIO OFFM-N0-0106, req.GLB-05
01.01.37		A	To support the General Ledger Update and Editing process, the core financial system must provide automated functionality to update general ledger control accounts consistent with postings made to subsidiary ledgers. Prevent transactions from posting that would cause the general ledger control accounts to be out-of-balance with the subsidiary ledgers.	JFMIP SR-02-01, req. GLC-06
01.01.38		A	To support the Treasury Information Maintenance process, the core financial system must provide automated functionality to define an ALC as a GWA reporter or a non-GWA reporter.	FSIO OFFM-N0-0106, req. FBA-02
01.01.39		A	To support the Treasury Information Maintenance process, the core financial system must provide automated functionality to define an ALC's Business Activity as: <ul style="list-style-type: none"> <li>• IPAC only</li> </ul>	FSIO OFFM-N0-0106, req.



Req. ID	Value Added?	Change Type	Requirement	Source (s)
			<ul style="list-style-type: none"> <li>• CASHLINK II only</li> <li>• TDO Payments only</li> <li>• IPAC and CASHLINK II</li> <li>• IPAC and TDO payments</li> <li>• TDO payments and CASHLINK II</li> <li>• IPAC, CASHLINK II, and TDO payments.</li> </ul>	FBA-04
<b>02 Maintain Transaction Posting Rules</b>				
01.02.01		D	Version 5- This requirement deleted	
01.02.02			The system must be designed to provide for effective and efficient interrelationships between software, hardware, personnel, procedures, controls, and data contained within the system. It must have the characteristics, including common data elements, common transaction processing, consistent internal controls, and efficient transaction entry.	OMB Circular A-127, 7B
01.02.03		C	To support the General Ledger Update and Editing process, the core financial system must provide automated functionality to update all general ledger account balances (i.e., budgetary, proprietary and memorandum accounts) based on a single input transaction.	FSIO OFFM-N0-0106, req.GLC-01
01.02.04		C	To support the Transaction Definition process, the core financial system must provide automated functionality to define the general ledger account postings used in a standard transaction.	FSIO OFFM-N0-0106, req.GLB-02
01.02.05		D	Version 5 - This requirement deleted	
01.02.06		C	To support the Document Referencing and Modification process, the core financial system must provide automated functionality to update the balance of open documents by accounting line item as they are referenced by subsequent documents in the processing chain. For example, reduce commitments when referenced by obligations, reduce obligations when referenced by expenditures, reclassify obligations when referenced by advances, and reduce accounts receivable when referenced by collections.	OMB Circular A-127, 7C; I TFM S2; FSIO OFFM-N0-0106, req.SMC-02
01.02.07			Version 3 - This requirement deleted	
01.02.08			The system must be able to meet the agency financial management reporting and the performance measures requirements.	OMB Circular A-127, 7E
01.02.09			Version 4 - This requirement deleted	
01.02.10		C	To support the Transaction Definition process, the core financial system must provide automated functionality to define edit rules for standard transactions to require, prohibit, or set a default value for accounting classification elements.	FSIO OFFM-N0-0106, req.GLB-06
01.02.11		C	To support the System-Generated Transactions process, the core financial system must provide automated functionality to process future date transactions in subsequent accounting periods (i.e.,	FSIO OFFM-N0-0106,

Req. ID	Value Added?	Change Type	Requirement	Source (s)
			when the specified transaction dates are reached). The system must also provide automated functionality to validate the transaction upon initial entry and re-validate the transaction at the point it is recorded.	req.SMD-03
01.02.12		C	To support the Document and Transaction Control process, the core financial system must provide automated functionality to validate transactions that would post to USSGL accounts (e.g., borrowing authority, contract authority, or investments) to ensure the associated fund code is designated as having the appropriate RT7 code.	FSIO OFFM-N0-0106, req. SMB-32
01.02.13		C	To support the Treasury Information Maintenance process, the core financial system must provide automated functionality to maintain valid TAS/BET (TAS = Treasury Account Symbol)/(BETC = Business Event Type Code) as provided by Treasury's SAM for classification of the agency's FBWT transactions in the GWA (Government Wide Accounting) system.	FSIO OFFM-N0-0106, req. FBA-08
01.02.14		A	To support the Document and Transaction Control process, the core financial system must provide automated functionality to allow users to select suspended and held documents for continued processing.	FSIO OFFM-N0-0106, req.SMB-16
01.02.15		A	To support the Transaction Definition process, the core financial system must provide automated functionality to define up to 10 debit and credit pairs in a single standard transaction.	FSIO OFFM-N0-0106, req.GLB-07
01.02.16		A	To support the General Ledger Update and Editing process, the core financial system must provided automated functionality to validate USSGL attributes on transactions (whether entered or derived) prior to the posting.	FSIO OFFM-N0-0106, req. GLC-03
01.02.17		A	The system must identify those transactions which would be eliminated for both intra-agency and interagency consolidations.	DoDFMR, Volume 1, Chapter 2, Addendum 2 B.4
<b>03 Record Journal Entries</b>				
01.03.01			Version 3 - This requirement deleted	
01.03.02		C	To support the General Ledger Update and Editing process, the core financial system must provide automated functionality to prevent transactions from posting that would cause general ledger debits and credits to be out-of-balance at any level of the agency's accounting classification structure specified on a transaction.	FSIO OFFM-N0-0106, req.GLC-04
01.03.03			Version 3 - This requirement deleted	
01.03.04		C	The system must ensure simultaneous entries are made to budgetary accounts and proprietary accounts to record the following budgetary and proprietary accounting relationships: 1)	DoDFMR, Volume 1, Chapter 7,

Req. ID	Value Added?	Change Type	Requirement	Source (s)
			Budget Authority (070701), 2) Delivered Orders Unpaid (070702), 3) Delivered Orders Paid (070703), 4) Reimbursements Earned but Uncollected (070704), 5) Reimbursements Earned and Collected (070705)	0707; I TFM S2-00-01, Section III
01.03.05			Version 3 - This requirement deleted	
01.03.06			Version 4 - This requirement deleted	
01.03.07		C	To support the System-Generated Transactions process, the core financial system must provide automated functionality to generate recurring entries and reversals in future accounting periods (e.g., payroll and travel accruals), when the specified transaction dates are reached. This is to include entries that cross fiscal years.	FSIO OFFM-N0-0106, req.SMD-02
01.03.08			Version 3 - This requirement deleted	
01.03.09			Version 3 - This requirement deleted	
01.03.10			The system must provide the capability to automatically generate selected recurring accrual entries and reversals in subsequent accounting periods (e.g., payroll accrual).	DoDFMR, Volume 1, Chapter 2, Add. 2B5
01.03.11			The system must be able to provide for the automatic generation of recurring month-end and year-end closing entries and automated rollover of the general ledger account balances.	DoDFMR, Volume 1, Chapter 2, Add. 2 B1
01.03.12		A	To support the General Ledger Update and Editing process, the core financial system must provided automated functionality to prevent transactions from posting that would cause general ledger debits and credits to be out of balance within the proprietary, budgetary, or memorandum accounts. Proprietary, budgetary, and memorandum accounts must each be self-balancing.	FSIO OFFM-N0-0106, req.GLC-05
<b>04 Post Transactions to Update the General Ledger</b>				
01.04.01		C	To support the Transaction Definition process, the core financial system must provide automated functionality to define standard transactions consistent with USSGL posting rules.	FSIO OFFM-N0-0106, req.GLB-04
01.04.02			Version 4 - This requirement deleted	
01.04.03			Version 4 - This requirement deleted	
01.04.04			The system must distinguish between entity and non-entity assets.	SFFAS-1, 26; DoDFMR, Volume 4, Chapter 1, 010103
01.04.05			The system must distinguish between, and allow for the proper reporting of, entity cash, nonentity cash, and restricted cash.	SFFAS-1, 28-30;

Req. ID	Value Added?	Change Type	Requirement	Source (s)
				DoDFMR, Volume 4, Chapter 1, 010103 and 010303, Chapter 2, 020102 B. 3
01.04.06			The system must recognize and record investments by DOD components in U.S. Treasury securities in accordance with Statement of Federal Financial Accounting Standards (SFFAS) 1.	SFFAS-1, 62-73; DoDFMR, Volume 4, Chapter 7, 070203 and 070204
01.04.07		C	To meet Ad Hoc Query requirements, the core financial system must deliver an on-line “drill-down” capability from summary amounts in queries to supporting detail records.	FSIO OFFM-N0-0106, req. TLJ-07
01.04.08		C	To support the Document and Transaction Control process, the core financial system must provide automated functionality to capture the following dates on all transactions: <ul style="list-style-type: none"> <li>• Transaction date - The date a transaction is effective in the general ledger (i.e., the date a financial event is recognized).</li> <li>• System date - The actual date a transaction is processed by the system. This date is assigned by the computer and may not be modified.</li> </ul>	FSIO OFFM-N0-0106, req. SMB-33
01.04.09		C	To support the Document and Transaction Control process, the core financial system must provide automated functionality to derive the default transaction date from the current system date and capture an agency-specified transaction date (i.e., allow the agency to override the default transaction date with a date in any open accounting period)	FSIO OFFM-N0-0106, req. SMB-26 and SMB-28
<b>05 Perform Periodic General Ledger Postings</b>				
01.05.01		C	To support the Accounting Period Maintenance and Closing process, the core financial system must provide automated functionality to record transactions to any open accounting period. Provide the option to keep multiple accounting periods (minimum of 3) open simultaneously.	FSIO OFFM-N0-0106, req. GLF-02; DoDFMR, Volume 2, Chapter 2, Addendum 2, B. 2.
01.05.02		C	To support the Accounting Period Maintenance and Closing process, the core financial system must provide automated functionality to record transactions to the current and prior fiscal year (i.e., until the closing process is complete). To support the General Ledger Analysis and Reconciliation process, the core	FSIO OFFM-N0-0106, req. GLF-08; DoDFMR,

Req. ID	Value Added?	Change Type	Requirement	Source (s)
			financial system must provide automated functionality to query general ledger account balances. Parameters include beginning and ending accounting period, and TAS or internal fund code. Result is beginning account balances, period activity, and ending account balances for the period and TAS, or internal fund code, specified. Drill-down from period activity to supporting general ledger transactions; from general ledger transactions to supporting documents; and from supporting documents to other documents in the document chain.	Volume 2, Chapter 2, Addendum 2, B. 2.
01.05.03			Version 3 - This requirement deleted	
01.05.04		C	To support the Accounting Period Maintenance and Closing process, the core financial system must provide automated functionality to provide a year-end closing process that records USSGL prescribed closing entries in accounting periods separate from other accounting periods.	FSIO OFFM-N0-0106, req. GLF-05
01.05.05		C	To support the Accounting Period Maintenance and Closing process, the core financial system must provide automated functionality to close accounting periods and prevent the posting of new transactions to any closed period, generate trial balances that support the review of the closing process run in trial/test mode, and derive an accounting period's opening balances based on the prior accounting period's closing balances at the USSGL attribute level. The opening of general ledger account balances must maintain the USSGL attribute information required to satisfy FACTS I, FACTS II, and GFRS reporting requirements.	FSIO OFFM-N0-0106, req. GLF-03
01.05.06		C	To support the Accounting Period Maintenance and Closing process, the core financial system must provide automated functionality to perform multiple closings in a trial/test mode so that users can review the closing results, clear the closing entries and re-run the closing process. This functionality must be available for both "pre-closing" entries and "closing" entries.	FSIO OFFM-N0-0106, req. GLF-06; DoDFMR, Volume 2, Chapter 2, Addendum 2, B. 3
01.05.07		C	To support the Financial Reporting process, the core financial system must provide automated functionality to generate a trial balance report. Parameter is the accounting period. Result is a report providing the following amounts for each general ledger account: <ul style="list-style-type: none"> <li>• Beginning balance for the accounting period</li> <li>• Total amount of debits for the accounting period</li> <li>• Total amount of credits for the accounting period</li> <li>• Cumulative ending balance for the accounting period.</li> </ul> Provide the option to select whether general ledger account balances are rolled up to the TAS level, internal fund level, or organization level, and also whether they are displayed at the GL sub-account level (actual accounts used for posting transactions) or the USSGL account level. Sub-totals for beginning balance,	FSIO OFFM-N0-0106, req. GLG-04 and GLG-05

Req. ID	Value Added?	Change Type	Requirement	Source (s)
			<p>accounting period activity, and ending balance columns must be provided after each change in organization, internal fund and TAS on the report. The report must include the balances of all funds and all fiscal years maintained by the agency. The system must generate a FACTS I trial balance report. Parameter is the accounting period. Result is a report displaying the following balances for each USSGL account or USSGL account and attribute combination:</p> <ul style="list-style-type: none"> <li>• Beginning balance for the accounting period</li> <li>• Total amount of debits for the accounting period</li> <li>• Total amount of credits for the accounting period</li> <li>• Cumulative ending balance for the accounting period.</li> </ul> <p>Provide the option to specify whether general ledger account balances are rolled up to the TAS level, internal fund level, or organization level The report must include all general ledger accounts (both FACTS I accounts and non-FACTS I accounts). FACTS I accounts must be displayed at the USSGL and attribute level (i.e., separate amounts should be displayed when there is more than one attribute value within an USSGL account). Non-FACTS I accounts must be displayed at the USSGL account level. Subtotals for beginning balance, accounting period activity, and ending balance columns must be provided after each change in TAS, internal fund, and organization on the report. The system must generate a FACTS II trial balance report. Parameter is the accounting period. Result is a report displaying the following balances for each USSGL account or USSGL account and attribute combination:</p> <ul style="list-style-type: none"> <li>• Beginning balance for the accounting period</li> <li>• Total amount of debits for the accounting period</li> <li>• Total amount of credits for the accounting period</li> <li>• Cumulative ending balance for the accounting period.</li> </ul> <p>Provide the option to specify whether general ledger account balances are rolled up to the Treasury Appropriation Fund Symbol (TAFS) level, internal fund level, or organization level. The report must include all general ledger accounts (both FACTS II accounts and non-FACTS II accounts). FACTS II accounts must be displayed at the USSGL and attribute level (i.e., separate amounts should be displayed when there is more than one attribute value within a USSGL account). Non-FACTS II accounts must be displayed at the USSGL account level. Subtotals for beginning balance, accounting period activity, and ending balance columns must be provided after each change in TAFS, internal fund, and organization on the report.</p>	
01.05.08		C	To meet Ad Hoc Query requirements, the core financial system must deliver capability to access current year and historical financial data.	FSIO OFFM-N0-0106, req. TLJ-10
01.05.09			The core financial system must electronically establish and update a Master Appropriation File (MAF) on the U.S. Treasury's	I TFM 2-4707.20a

Req. ID	Value Added?	Change Type	Requirement	Source (s)
			Federal Agencies' Centralized Trial Balance System (FACTS).	
01.05.10			The system must provide the capability for financial management data to be recorded as soon as practicable after the occurrence of the event, and shall be made available to managers by the fifth working day following the end of the reporting period. Other standards of timeliness may be established when the DoD Component has inventoried reports and set specific standards, with user participation. Finally, corrected data shall be available in time to meet external reporting requirements.	DoDFMR, Volume 2, Chapter 2, Addendum 1.B
01.05.11			Version 3 - This requirement deleted	
01.05.12		D	Version 5 - This requirement deleted	
01.05.13			The system must provide for the perpetuation of closing balances at the end of a period as the next period's opening balances; i.e., asset, liability, and capital balances must be perpetuated, not reconstructed at the beginning of each fiscal year.	DoDFMR, Volume 2, Chapter 2, Addendum 2.B
01.05.14			The core financial system must use financial data that can be traced directly to the USSGL accounts to produce reports providing financial information, whether used internally or externally.	OMB Circular A-127, 7C
01.05.15		C	<p>To support the Accounting Classification Management process, the core financial system must provide automated functionality to maintain an accounting classification structure that includes the following elements:</p> <ul style="list-style-type: none"> <li>• Treasury Account Symbol</li> <li>• Budget fiscal year</li> <li>• Internal fund code</li> <li>• Organization</li> <li>• Program</li> <li>• Project</li> <li>• Activity</li> <li>• Cost center</li> <li>• Object class</li> <li>• Revenue source</li> <li>• Budget function</li> <li>• Budget sub-function code</li> <li>• Accounting period.</li> </ul> <p>Maintain each classification element independently. For example, budget fiscal year must be maintained as a separate value from the period of availability component in the TAFS.</p>	FSIO OFFM-N0-0106, req. SMA-01; DoDFMR, Volume 6B; OMB Bulletin 97-01 as amended; I TFM Part II, Chapter 4700
01.05.16		C	<p>To support the Document Referencing and Modification process, the core financial system must provide automated functionality to query documents. Parameter(s) include any one or a combination of the following:</p> <ul style="list-style-type: none"> <li>• Document type</li> <li>• Document status (e.g., open, closed)</li> <li>• Vendor number</li> </ul>	FSIO OFFM-N0-0106, req. SMC-12



Req. ID	Value Added?	Change Type	Requirement	Source (s)
			<ul style="list-style-type: none"> <li>• Vendor DUNS+4 number</li> <li>• Customer number</li> <li>• Accounting classification elements.</li> </ul> <p>Result is a list of selected document numbers with document statuses and balances at the document level. Drill-down from each document number to its document lines and detailed GL transactions.</p>	
01.05.17		D	Version 5 - This requirement deleted	
01.05.18			Version 3 - This requirement deleted	
01.05.19		C	To support the Accounting Period Maintenance and Closing process, the core financial system must provide automated functionality to make fiscal year driven tables available in subsequent fiscal years.	FSIO OFFM-N0-0106, req. GLF-10
01.05.20		C	To support the Upward/Downward Spending Adjustment process, the core financial system must provide automated functionality to derive and record the amount of upward or downward spending adjustments upon liquidating, canceling, or modifying the dollar amount of prior year obligations or expenditures. Record the spending adjustment at the time of posting the transaction which generated it.	FSIO OFFM-N0-0106, req. GLD-01
01.05.21		C	To support the Upward/Downward Spending Adjustment process, the core financial system must provide automated functionality to determine if upward and downward adjustments are to expired or unexpired budget authority in order to derive the USSGL prescribed entries to record spending adjustments.	FSIO OFFM-N0-0106, req. GLD-03
01.05.22		C	To support the Upward/Downward Spending Adjustment process, the core financial system must provide automated functionality to permit recording of previously unrecorded obligations to prior year budget authority or expired budget authority and generate related upward spending adjustments in the current year and identify when posting transactions will invoke upward spending adjustments, and apply the agency-defined level of validation (i.e., rejection, warning or information only).	FSIO OFFM-N0-0106, req. GLD-07 and GLD-08
01.05.23		C	To support the Upward/Downward Spending Adjustment process, the core financial system must provide automated functionality to determine if upward and downward adjustments are to paid or unpaid obligations and/or expenditures in order to derive the USSGL prescribed entries for recording spending adjustments.	FSIO OFFM-N0-0106, req. GLD-05
01.05.24		C	<p>To support the System-Generated Transactions process, the core financial system must provide automated functionality to generate batched reversal transactions by any one or a combination of the following parameters:</p> <ul style="list-style-type: none"> <li>• Accounting period</li> <li>• Transaction or document type</li> <li>• Accounting classification elements</li> </ul>	FSIO OFFM-N0-0106, req. SMD-04



Req. ID	Value Added?	Change Type	Requirement	Source (s)
			<ul style="list-style-type: none"> <li>• System date</li> <li>• Transaction date</li> <li>• Source system ID.</li> </ul> <p>For example, reverse payroll transactions posted on January 1, 2006.</p>	
01.05.25		D	Version 5 - This requirement deleted	
01.05.26		A	To support the System-Generated Transactions process, the core financial system must provide automated functionality to validate that transaction reversals do not violate the integrity of the document chain. For example, do not reverse obligations that have been liquidated by payments.	FSIO OFFM-N0-0106, req. SMD-05
01.05.27		A	<p>To support the System-Generated Transactions process, the core financial system must provide automated functionality to generate a report of posted and unposted reversal transactions. Parameters are:</p> <ul style="list-style-type: none"> <li>• Accounting period</li> <li>• Transaction or document type</li> <li>• Accounting classification elements</li> <li>• System date</li> <li>• Transaction date</li> <li>• Source system ID.</li> </ul> <p>Result is a list of transactions including:</p> <ul style="list-style-type: none"> <li>• System date</li> <li>• Transaction date</li> <li>• Original document and accounting line numbers</li> <li>• Status (posted or un-posted)</li> <li>• Accounting classification elements</li> <li>• GL transaction ID number</li> <li>• GL debits and credits.</li> </ul> <p>Sorting options include document number and reversal status.</p>	FSIO OFFM-N0-0106, req. SMD-06
01.05.28		A	Query general ledger account balances. Parameters include beginning and ending accounting period, and TAS or internal fund code. Result is beginning account balances, period activity, and ending account balances for the period and TAS, or internal fund code, specified. Drill-down from period activity to supporting general ledger transactions; from general ledger transactions to supporting documents; and from supporting documents to other documents in the document chain.	FSIO OFFM-N0-0106, req. GLE-01
01.05.29		A	To support the Accounting Period Maintenance and Closing process, the core financial system must provide automated functionality to generate trial balances that support the review of the closing process run in trial/test mode.	FSIO OFFM-N0-0106, req. GLF-07
01.05.30		A	To support the Accounting Classification Management process, the core financial system must provide automated functionality to define five additional accounting classifications elements, including element titles and valid values.	FSIO OFFM-N0-0106, req. SMA-02
01.05.31		A	To support the General Ledger Update and Editing process, the	FSIO

Req. ID	Value Added?	Change Type	Requirement	Source (s)
			core financial system must provide automated functionality to classify accounting transactions by USSGL attributes required for FACTS I, FACTS II, and GFRS reporting as specified by the current supplement(s) to the TFM.	OFFM-N0-0106, req. GLC-02; I TFM S2
01.05.32		A	To support the General Ledger Account Definition process, the core financial system must add, change or delete USSGL attribute domain values in order to accommodate changes in FACTS I, FACTS II, or GFRS reporting without programming changes.	FSIO OFFM-N0-0106, req. GLA-08
01.05.33		A	To support the Upward/Downward Spending Adjustment process, the core financial system must record the amount of upward or downward spending adjustments upon changing an accounting classification element on a prior year obligation or expenditure that would cause the total prior year spending (obligations and expenditures) to change at the fund level.	FSIO OFFM-N0-0106, req. GLD-02
01.05.34		A	To support the Upward/Downward Spending Adjustment process, the core financial system must provide automated functionality to determine if anticipated recoveries have been previously recorded in order to derive the USSGL prescribed entries to record downward spending adjustments.	FSIO OFFM-N0-0106, req. GLD-04
01.05.35		A	To support the Upward/Downward Spending Adjustment process, the core financial system must provide automated functionality to determine if upward and downward adjustments are to delivered or undelivered orders in order to derive the USSGL prescribed entries to record spending adjustments.	FSIO OFFM-N0-0106, req. GLD-06
01.05.36		A	To support the Accounting Period Maintenance and Closing process, the core financial system must provide automated functionality to maintain fifteen accounting periods per fiscal year. Provide the option to designate one period for recording opening balances, twelve periods for recording monthly activity and two additional periods for year end pre-closing and closing entries.	FSIO OFFM-N0-0106, req. GLF-01
01.05.37		A	To support the Accounting Period Maintenance and Closing process, the core financial system must provide automated functionality to derive an accounting period's opening balances based on the prior accounting periods closing balances at the USSGL attribute level. The opening of general ledger account balances must maintain the U.S SGL attribute information required to satisfy FACTS I, FACTS II, and GFRS reporting requirements.	FSIO OFFM-N0-0106, req. GLF-09
01.05.38		A	To support the Accounting Period Maintenance and Closing process, the core financial system must provide automated functionality to make single year appropriation and fund tables available in subsequent fiscal years.	FSIO OFFM-N0-0106, req. GLF-11
01.05.39	Y	A	To add value to the Accounting Period Maintenance and Closing functionality, the core financial system should deliver a capability to make mass changes to tables rolled forward to a subsequent	FSIO OFFM-N0-0106, req.

Req. ID	Value Added?	Change Type	Requirement	Source (s)
			fiscal year.	GLF-12
01.05.40		A	To support the Financial Reporting process, the core financial system must provide automated functionality to generate all standard reports as of any accounting period. Amounts reported must reflect the cumulative amount of all transactions posted to the general ledger up through the accounting period specified for running the report. If reporting for the current period, amounts must be cumulative up through the current date.	FSIO OFFM-N0-0106, req. GLG-01
01.05.41		A	To support the Financial Reporting process, the core financial system must provide automated functionality to ensure consistency between the data sources used to generate internal and external financial reports for the same accounting period. The following relationships must be maintained: <ul style="list-style-type: none"> <li>• The beginning and ending balances and total debit and credit activity reported on the Standard Trial Balance must equal the beginning and ending balances and total debit and credit activity reported on the FACTS I and FACTS II trial balances.</li> <li>• The debit and credit activity reported on the Transaction Register must equal the debit and credit activity reported on all of the trial balances.</li> <li>• The system-generated FACTS I transfer file must agree with the system-generated Balance Sheet, Statement of Net Cost, and Statement of Changes in Net Position</li> <li>• The system-generated FACTS II transfer file must agree with the system-generated Statement of Budgetary Resources and the SF133.</li> </ul>	FSIO OFFM-N0-0106, req. GLG-02
01.05.42		A	To support the Financial Reporting process, the core financial system must provide automated functionality to generate a FACTS II trial balance report. Parameter is the accounting period. Result is a report displaying the following balances for each USSGL account or USSGL account and attribute combination: <ul style="list-style-type: none"> <li>• Beginning balance for the accounting period</li> <li>• Total amount of debits for the accounting period</li> <li>• Total amount of credits for the accounting period</li> <li>• Cumulative ending balance for the accounting period.</li> </ul> Provide the option to specify whether general ledger account balances are rolled up to the TAFS level, internal fund level, or organization level. The report must include all general ledger accounts (both FACTS II accounts and non-FACTS II accounts). FACTS II accounts must be displayed at the USSGL and attribute level (i.e., separate amounts should be displayed when there is more than one attribute value within a USSGL account). Non-FACTS II accounts must be displayed at the USSGL account level. Subtotals for beginning balance, accounting period activity, and ending balance columns must be provided after each change in TAFS, internal fund, and organization on the report.	FSIO OFFM-N0-0106, req. GLG-06
01.05.43		A	To support the Treasury Information Maintenance process, the core financial system must provide automated functionality to	JFMIP SR-02-01, req.

Req. ID	Value Added?	Change Type	Requirement	Source (s)
			maintain valid TAS/BETC relationships as defined by Treasury.	FBA-03
01.05.44		A	To support the Treasury Information Maintenance process, the core financial system must provide automated functionality to maintain valid TAS/BETC combinations as provided by Treasury's SAM for classification of the agency's FBWT transactions in the GWA system.	JFMIP SR-02-01, req. FBA-08
01.05.45		A	To support the Reconciliation and Reporting process, the core financial system must provide automated functionality to compare individual amounts on the DT/DV support listing with accounts recorded in the agency's general ledger by document number and accounting period.	FSIO OFFM-NO-0106, req. FBC-08
01.05.46		A	To support the Reconciliation and Reporting process, the core financial system must provide automated functionality to import DT/DV support listing—Import the Monthly DT/DV support listing from the GOALS II/ IAS to facilitate reconciliation of agency recorded deposits and debit vouchers with Treasury.	FSIO OFFM-N0-0106, req. FBC-07
01.05.47		A	To support the Accounting Period Maintenance and Closing process, the core financial system must provide automated functionality to re-open closed accounting periods and record transactions to them.	FSIO OFFM-N0-0106, req. GLF-04
01.05.48		A	To support the Accounting Classification Management process, the core financial system must provide automated functionality to classify transactions by standard and agency-defined accounting classification elements.	FSIO OFFM-N0-0106, req. SMA-03
01.05.49		A	To support the Accounting Classification Management process, the core financial system must provide automated functionality to query document accounting data. Parameters include all standard and agency-defined accounting classification elements. Result is a list of selected document accounting lines. Display the document number, accounting classification elements and accounting line amounts. Drill down from accounting lines to GL transaction details, including transaction numbers, transaction and system dates and debits and credits.	FSIO OFFM-N0-0106, req. SMA-07
01.05.50		A	To support the Accounting Classification Management process, the core financial system must provide automated functionality to —Define additional accounting classification structure (lower) levels in the fund, program, project, organization and object class structures (e.g. establish parent child relationships with the ability to summarize, distribute funds, and report data at all defined levels).	FSIO OFFM-N0-0106, req. SMA-10
01.05.51		A	To support the Accounting Classification Management process, the core financial system must provide automated functionality to maintain an accounting classification structure that can associate each element with multiple other elements and element values, including: <ul style="list-style-type: none"> <li>• TAS to multiple internal funds</li> <li>• Internal fund to multiple organizations, programs, projects, and</li> </ul>	FSIO OFFM-N0-0106, req. SMA-11

Req. ID	Value Added?	Change Type	Requirement	Source (s)
			activities	
			<ul style="list-style-type: none"> <li>• Organization to multiple programs, projects and activities</li> <li>• Project code to multiple organizations, programs and activities</li> <li>• Program to multiple organizations, projects and activities.</li> </ul>	
01.05.52		A	To support the Accounting Classification Management process, the core financial system must provide automated functionality to deliver the core financial system software populated with the 3-digit Budget Object Classification codes specified in OMB Circular No. A-11.	FSIO OFFM-N0-0106, req. SMA-13
01.05.53		A	<p>To support the System-Generated Transactions process, the core financial system must provide automated functionality to deliver the capability to send/receive financial transactions from Government Wide mandated applications:</p> <ul style="list-style-type: none"> <li>• Central Contractor Registration (CCR)</li> <li>• Electronic Certification System (ECS)</li> <li>• Federal Agencies Centralized Trial Balance System I (FACTS I)</li> <li>• Federal Agencies Centralized Trial Balance System II (FACTS II)</li> <li>• Government Online Accounting Link System (GOALS II)</li> <li>• Intra-governmental Payment and Collection System (IPAC)</li> <li>• Treasury Offset Program (TOP)</li> <li>• Secure Payment System (SPS).</li> </ul>	FSIO OFFM-N0-0106, req. SMD-07
01.05.54	Y	A	<p>To add value to the System-Generated Transactions process, the core financial system should provide automated functionality to deliver the capability to send/receive financial transactions from Government wide mandated applications:</p> <ul style="list-style-type: none"> <li>• eTravel</li> <li>• CASHLINK II</li> <li>• GWA.</li> </ul>	FSIO OFFM-N0-0106, req. SMD-08

## **C2. CHAPTER 2**

### **FINANCIAL REPORTING**

Financial reporting represents the culmination of the various processes that initiate, record, classify, and summarize an agency's financial transactions. An agency's core financial system is required to provide financial information in a timely and useful fashion to (1) support management's fiduciary role; (2) support budget formulation and execution; (3) support fiscal management of program delivery and program decision-making; (4) support internal and external reporting requirements, including the requirements for financial statements prepared in accordance with the form and content prescribed by OMB, reporting requirements prescribed by the Treasury, and legal, regulatory and other special management requirements of the agency; and (5) monitor the financial management system.

Naturally, information maintained in the core financial system must be provided to users in a variety of formats according to their needs. The general ledger, summarized in the form of a trial balance, provides financial data by fund, fiscal year, etc., for various reporting purposes. DoD, like other federal agencies, is required to periodically prepare a number of financial reports, including annual financial statements, budget execution reports, obligation reports, yearend closing statements, reports on reimbursements, and receivable reports. In addition to these reports, core systems are required to provide various management data to program and fiscal managers.

Federal agencies have traditionally prepared financial reports to monitor and control obligations and expenditure of budgetary resources. However, with the enactment of the Chief Financial Officers Act of 1990, Congress called for the production of annual financial statements that fully disclose a Federal entity's financial position and results of operations. The Act also requires agencies to provide information with which Congress, agency managers, the public, and others can assess management performance and stewardship.

OMB, through its "form and content" guidance, defines the structure and content of agencies' annual financial statements required by 31 U.S.C. 3515(d). This guidance establishes the format of the principal financial statements (balance sheet, statement of net cost, statement of changes in net position, etc.) and the content of various required disclosures accompanying the statements. DoD has also issued "form and content" guidance for the Department mirroring the OMB guidance. That guidance is contained in DoDFMR, Volume 6B.

This chapter contains disclosures specifically required by the various Statements of Federal Financial Accounting Standards. OMB Bulletin No. 97-015 incorporates these disclosure requirements. Within this version of the guide, certain financial reporting requirements have been moved to other chapters since they are related to the functionalities covered in those chapters. For example, financial reporting and disclosure requirements related to property, plant and equipment have been moved to Chapter 3, "Property, Plant, and Equipment." Financial reporting requirements, including disclosures, apply only to material amounts/items.

## Financial Reporting

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
<b>01 Financial Reporting</b>				
02.01.01			Version 3 - This requirement deleted	
02.01.02		C	<p>The system must provide the capability to generate the following consolidated agency financial statements:</p> <ul style="list-style-type: none"> <li>• Balance Sheet</li> <li>• Statement of Net Cost</li> <li>• Statement of Changes in Net Position</li> <li>• Statement of Budgetary Resources</li> <li>• Statement of Financing</li> <li>• Statement of Custodial Activity (if applicable).</li> </ul> <p>Parameter is the accounting period end date. Reports are to be generated from the general ledger account balances and attributes crosswalked in accordance with the USSGL Crosswalks to Standard External Reports. Results are reports in accordance with the current OMB Bulletin on Form and Content of Agency Financial Statements.</p>	FSIO OFFM-N0-0106, req. GLG-10
02.01.03		C	Generate the FMS 224 Report. Parameter is the accounting period. Result is the FMS 224, Statement of Transactions, for non-GWA reporting ALCs. Generate the report in both hard copy and electronic formats required by the Department of the Treasury.	FSIO OFFM-N0-0106, req. FBC-10
02.01.04		D	Version 5 - This requirement deleted	
02.01.05			Version 3 - This requirement deleted	
02.01.06			Version 4 - This requirement deleted	
02.01.07		D	Version 5 - This requirement deleted	
02.01.08			Version 4 - This requirement deleted	
02.01.09			Version 3 - This requirement deleted	
02.01.10			Financial reports shall result from an accounting and budgeting system that is an integral part of its total financial management system and one that contains sufficient discipline, internal controls and reliable data. In addition, interfaces with both logistic and acquisition systems should be provided	DoDFMR, Volume 6A, Chapter 1, 010202
02.01.11			The financial reports and underlying financial system shall report on the total operations of the reporting entity and shall comply with the policies and procedures and related requirements as implemented in this regulation	DoDFMR, Volume 6A, Chapter 1, 010203
02.01.12			Should circumstances warrant additional disclosures not specifically provided for in a report, the DoD Components are responsible for assuring that all appropriate disclosures considered necessary for fair presentation of their financial position are included in the report	DoDFMR, Volume 6A, Chapter 1, 010204



Req. Id.	Value Added?	Change Type	Requirement	Source(s)
02.01.13			Version 3 - This requirement deleted	
02.01.14		C	Comparative financial statements are required. Information for the current and preceding years should be presented regardless of the type of audit opinion rendered by the auditor. Footnotes should contain the information necessary for full disclosure of both years.	OMB Circular A-136, Section 2.1 paragraph B.
02.01.15		C	The DoD components/reporting entities shall prepare statements for quarterly interim and fiscal year end comparative Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, Statement of Budgetary Resources, Statement of Financing, and Statement of Custodial Activity. The Balance Sheet, Statement of Net Cost and the Statement of Changes in Net Position principal statements shall be prepared as consolidated and consolidating statements, net of intra entity transactions. The Statement of Budgetary Resources and Statement of Custodial Activity shall be prepared as combined and combining statements and the Statement of Financing (a hybrid) shall be prepared as consolidated and consolidating statements.	DoDFMR, Volume 6B, Chapter 2, paragraph 020503 and DoDFMR, Volume 6B, Chapter 2, paragraph 020508.
02.01.16		C	The system must provide the capability to provide footnotes to identify and explain reclassifications or adjustments, amounts written off, estimates, significant or unusual items in the report and their impact on the data reported.	DoDFMR, Volume 6A, Chapter 5, Appendix C Part III, C050602. C. 5. a.
02.01.17		C	The reporting entity is primarily responsible for preparation of the narrative explanation statements to the notes. When comparative statements are required, the reporting entity shall explain in the notes significant year-to-year changes in amounts reported on lines of the Principal Statements.	DoDFMR, Volume 2, Table 2-3, Note 1
02.01.18		D	Version 5 - This requirement deleted	
02.01.19		C	When DoD Components discover errors or identify changes required to be made to information previously reported, an amended report shall be prepared that clearly identifies the material error corrected. The statement shall be clearly identified as an "Amended Report."	DoDFMR, Volume 6A, Chapter 1, 010205
02.01.20		C	Changes in Accounting Principles - 12. A change in accounting principle is a change from one generally accepted accounting principle to another one that can be justified as preferable. For the purposes of this standard, changes in accounting principles also include those occasioned by the adoption of new federal financial accounting standards. 13. Unless otherwise specified in the transition instructions section of a new FASAB standard, for all changes in accounting principles that would have resulted in a change to prior period financial statements: (a) The cumulative	OMB Circular A-136, page 57; SFFAS-21, 12 and 13



Req. Id.	Value Added?	Change Type	Requirement	Source(s)
			effect of the change on prior periods should be reported as a "change in accounting principle." The adjustment should be made to the beginning balance of cumulative results of operations in the statement of changes in net position for the period that the change is made, (b) Prior period financial statements presented for comparative purposes should be presented as previously reported; and (c) The nature of the changes in accounting principle and its effect on relevant balances should be disclosed in the current period. Financial statements of subsequent periods need not repeat the disclosure.	
02.01.21		C	Corrections of Errors - 10. When errors are discovered after the issuance of financial statements, and if the financial statements would be materially misstated absent correction of the errors, corrections should be made as follows: (a) If only the current period statements are presented, then the cumulative effect of correcting the error should be reported as a prior period adjustment. The adjustment should be made to the beginning balance of cumulative results of operations, in the statement of changes in net position. (b) If comparative financial statements are presented, then the error should be corrected in the earliest affected period presented by correcting any individual amounts on the financial statements. If the earliest period presented is not the period in which the error occurred and the cumulative effect is attributable to prior periods, then the cumulative effect should be reported as a prior period adjustment. The adjustment should be made to the beginning balance of cumulative results of operations, in the statement of changes in net position for the earliest period presented. (c) The nature of an error in previously issued financial statements and the effect of its correction on relevant balances should be disclosed. Financial statements of subsequent periods need not repeat the disclosures. 11. Prior period financial statements should only be restated for corrections of errors that would have caused any statements presented to be materially misstated.	SFFAS-21, 10 and 11; OMB Circular A-136, page 56, paragraph 10.
02.01.22			Version 3 - This requirement deleted	
02.01.23			Version 3 - This requirement deleted	
02.01.24		C	All agencies must provide Financial Management Service (FMS) with required fiscal year-end data that will be used to prepare the Financial Report of the United States Government (FR). All verifying agencies (see Figure 1) must submit their financial data using the Closing Package process via Government Wide Financial Report System (GFRS) and Federal Agencies' Centralized Trial-Balance System (FACTS I). All non-verifying agencies must submit FACTS I Adjusted Trial Balance (ATB) data and must complete GFRS Notes and Other FR Data. In addition, verifying agencies still are required to submit FACTS I ATB data to FMS, although FMS will not use this information to	1 TFM 2-4701

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
			prepare the FR.	
02.01.25		C	The system should report both entity assets (those assets which the reporting entity has authority to use in its operations) and “non-entity assets” (those assets that are held by an entity but are not available to the entity). An example of non-entity assets are customs duty receivables that the Customs Service collects for the U.S. government but has no authority to spend. A similar example is federal income tax receivable that the Internal Revenue Service collects for the U.S. government.	SFFAS-1, 25
02.01.26		C	Cash, including imprest funds, should be recognized as an asset. Cash consists of (a) coins, paper currency and readily negotiable instruments, such as money orders, checks, and bank drafts on hand or in transit for deposit; (b) amounts on demand deposit with banks or other financial institutions; and (c) foreign currencies, which, for accounting purposes, should be translated into U.S. dollars at the exchange rate on the financial statement date.	SFFAS-1, 27
02.01.27		C	Cash may be restricted. Restrictions are usually imposed on cash deposits by law, regulation, or agreement. Non-entity cash is always restricted cash. Entity cash may be restricted for specific purposes. Such cash may be in escrow or other special accounts. Financial reports should disclose the reasons and nature of restrictions.	SFFAS-1, 30
02.01.28 – 02.01.32			Version 3 - These requirements were deleted, due to move to other sections.	
02.01.33 – 02.01.34			Version 3 - This requirement deleted	
02.01.35 – 02.01.37			Version 3 - These requirements were deleted, due to move to other sections.	
02.01.38			An entity (and its accounting system) should account for and report investments in securities issued by the U.S. Treasury or other federal entities separately from investments in securities issued by nonfederal entities.	SFFAS-1, 67
02.01.39		C	For investments in market-based and marketable Treasury securities, the market value of the investments should be disclosed. For purposes of determining a market value, investments should be grouped by type of security, such as marketable or market-based Treasury securities. The market value of investments in a group is calculated by the market price of securities of that group at the financial reporting date multiplied by the number of notes or bonds held at the financial reporting	SFFAS-1, 72

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
			date.	
02.01.40 – 02.01.50			Version 3 - These requirements were deleted, due to move to other sections.	
02.01.51			Version 3 - This requirement deleted	
02.01.52 – 02.01.60			Version 3 - These requirements were deleted, due to move to other sections.	
02.01.61			Version 3 - This requirement deleted	
02.01.62 – 02.01.69			Version 3 - These requirements were deleted, due to move to other sections.	
02.01.70 – 02.01.76			Version 3 - These requirements deleted	
02.01.77 – 02.01.130			Version 3 - These requirements were deleted, due to move to other sections.	
02.01.131			Version 3 - This requirement deleted	
02.01.132 – 02.01.150			Version 3 - These requirements were deleted, due to move to other sections.	
02.01.151 – 02.01.159			Version 3 – These requirements deleted	
02.01.160			Version 3 - This requirement was deleted, due to move to other sections.	
02.01.161		C	The system must export bulk transfer files for FACTS I and FACTS II Adjusted Trial Balances (ATBs) to the Department of Treasury's FMS	FSIO OFFM-N0-0106, req. GLG-07
02.01.162			Version 4 - This requirement deleted	
02.01.163		C	The system must have the capability to generate the FMS 224 Transaction Detail Report. Parameter is the accounting period. Result is a report listing the detailed transactions supporting each TAS total reported in each section of the FMS 224. Detailed transactions must include:	FSIO OFFM-N0-0106, req. FBC-13

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
			<ul style="list-style-type: none"> <li>• ALC</li> <li>• TAS</li> <li>• Transaction amount</li> <li>• Confirmation date</li> <li>• Transaction document number or Treasury document number.</li> </ul> Separate report totals for disbursement and receipt activity by ALC and TAS must be provided.	
02.01.164			Version 4 - These requirements deleted	
—				
02.01.165				
02.01.166		D	Version 5 - This requirement deleted	
02.01.167		C	The system must deliver an integrated ad hoc query capability to support agency access to and analysis of system maintained financial data.	FSIO OFFM-N0-0106, req. TLJ-01
02.01.168		C	The system must deliver the capability to preview a query, form, report, or other result before printing.	FSIO OFFM-N0-0106, req. TLJ-09
02.01.169		C	The system must be able to query documents. Parameter includes any document number. Result is a list of all document numbers in the document's processing chain with document statuses and balances at the document level. Drill-down from each document number to its document details (e.g., vendor/customer name, description, and amount).	FSIO OFFM-N0-0106, req. SMC-10
02.01.170			Version 4 - This requirement deleted	
02.01.171		C	The system must deliver the capability to define parameter-based query scripts that can be queued for execution, stored for re-use and shared with other authorized agency users.	FSIO OFFM-N0-0106, req. TLJ-02
02.01.172		C	The system must provide the capability to process submitted queries and queue output on-line for access by authorized users.	FSIO OFFM-N0-0106, req. TLJ-03
02.01.173		C	The system must provide Ad hoc query results Distribute query results or notifications of online query result availability to pre-defined individuals or groups.	FSIO OFFM-N0-0106, req. TLJ-04
02.01.174		C	The system must provide the capability to deliver run-time controls to prevent “run-away” queries and to restrict very large	FSIO OFFM-N0-0106, req.

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
			data download requests.	TLJ-05
02.01.175		C	The system must deliver the capability to display graphical output on the desktop with dynamic report reformatting.	FSIO OFFM-N0-0106, req. TLJ-06
02.01.176		C	The system must deliver the capability to download selected query data. Reformat downloaded query information for direct access by common desktop applications (e.g., spreadsheet, ASCII text, “,” delimited).	FSIO OFFM-N0-0106, req. TLJ-08
02.01.177		C	To meet Ad Hoc Query requirements, the core financial system must deliver the following: <ul style="list-style-type: none"> <li>• Graphical display of data sources</li> <li>• The ability to “point and click” on selectable table, data, and link objects for inclusion in a custom query, and</li> <li>• An active data dictionary to provide users with object definitions</li> </ul>	FSIO OFFM-N0-0106, req. TLJ-11
02.01.178		D	Version 5 - This requirement deleted	
02.01.179		C	The system must have the capability to generate a transaction register report. Parameters are: accounting period, transaction date range, or system date range. Result is a report displaying the following data elements for each transaction posted during the accounting period or date range specified: <ul style="list-style-type: none"> <li>• Fiscal year</li> <li>• TAS</li> <li>• Internal fund code</li> <li>• Document number</li> <li>• Transaction number</li> <li>• Transaction date</li> <li>• System date</li> <li>• System time</li> <li>• Entry user ID</li> <li>• Debit account number(s)</li> <li>• Debit amount(s)</li> <li>• Credit account number(s)</li> <li>• Credit amount(s)</li> <li>• Object class</li> <li>• USSGL attribute values.</li> </ul> Provide an option to group transactions at the TAS, internal fund, or organization level. Transactions which occur from a single posting event must be grouped together. The report must include headings for each data element displayed. The report must include all transactions in all funds that occurred within the accounting period specified.	FSIO OFFM-N0-0106, req. GLG-03
02.01.180		A	Generate the FMS Partial 224 Report. Parameters are the ALC Business Activity, GWA Reporter Category, and accounting	FSIO OFFM-N0-

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
			period. Result is the FMS Partial 224 for transactions associated with the ALC's Business Activity (IPAC, CASHLINK II, TDO Payments) and not reported through the GWA system, and Reclassification transactions. Generate the report in both hard copy and electronic formats required by the Department of Treasury.	0106, req. FBC-11
02.01.181		A	Generate the SF1219/1220 statements. Parameter is accounting period. Result is SF 1219/1220, Statement of Accountability/ Transactions in both hard copy and electronic formats required by the Department of Treasury.	FSIO OFFM-N0-0106, req. FBC-12
02.01.182		A	The system should ensure entity assets and non-entity assets that are under an entity's custody or management are reported in the entity's financial statements. Non-entity assets reported in an entity's financial statements should be segregated from entity assets. An amount equal to non-entity assets should be recognized as a liability (due to Treasury or other entities) in the entity's financial statements.	SFFAS-1, 26
02.01.183		A	Receivables should be distinguished between entity receivables and non-entity receivables. "Entity receivables" are amounts that a federal entity claims for payment from other federal or nonfederal entities and that the federal entity is authorized by law to include in its obligational authority or to offset its expenditures and liabilities upon collection. [Footnote 4] Non-entity receivables are amounts that the entity collects on behalf of the U.S. government or other entities, and the entity is not authorized to spend. [Footnote 5] Receivables not available to an entity are non-entity assets and should be reported separately from receivables available to the entity. [Footnote 4: An entity may have receivables that, once collected, can be used as offsets to the entity's budget authority and outlays only when authorized by Congress. Before receiving the authorization, however, those receivables are non-entity receivables.] [Footnote 5: Governmental receipts include collections arising from the sovereign and regulatory powers unique to the federal government, e.g., income tax receipts, customs duties, court fines, certain license fees, etc. A federal entity may be responsible for collecting these receipts on behalf of the U.S. government, but is not authorized to use the monies collected to offset its expenditures.]	SFFAS-1, 43
02.01.184		A	The system must have the capability to generate the Report on Budget Execution and Budgetary Resources (SF133). Parameters include TAFS and accounting period end date. When no TAFS is specified, generate a report for each reportable TAFS. Results are reports in accordance with OMB Circular A-11 instructions and the USSGL crosswalk to the SF133 report.	FSIO OFFM-N0-0106, req. GLG-09
02.01.185		A	To meet Ad Hoc Query requirements, the core financial system must deliver capability to access current year and historical financial data.	FSIO OFFM-N0-0106, req.

Req. Id.	Value Added?	Change Type	Requirement	Source(s)
				TLJ-10
02.01.186	Y	A	To add value to the Ad Hoc Query functionality, the core financial system should deliver a “dashboard” reporting capability that can be used to continuously display agency-defined performance metrics on a manager’s desktop (e.g., a graphical view of the agency's budget status).	FSIO OFFM-N0-0106, req. TLJ-13
02.01.187		A	Partial 224 Transaction Detail Report—Generate the Partial 224 Transaction Detail Report. Parameter is the accounting period. Result is a report listing the detailed transactions supporting each TAS total reported in each section of the Partial 224. Detailed transactions must include: <ul style="list-style-type: none"> <li>• ALC</li> <li>• TAS</li> <li>• Transaction amount</li> <li>• Confirmation date</li> <li>• Transaction document number or Treasury document number.</li> </ul> Separate report totals for disbursement and receipt activity by ALC and TAS must be provided.	FSIO OFFM-N0-0106, req. FBC-14
02.01.188		A	Generate a Partial 224 Exception Report. Parameter is accounting period. Result is a list of the FBWT transactions that were posted to an ALC, but are ineligible for inclusion on the P224 based on the ALC's business activity. Transactions must include: <ul style="list-style-type: none"> <li>• ALC</li> <li>• TAS</li> <li>• Transaction amount</li> <li>• Confirmation date</li> <li>• Document number.</li> </ul>	FSIO OFFM-N0-0106, req. FBC-15
02.01.189		A	Generate the Cash Forecasting Report. Result is a report with payment and deposit amounts at a detail suitable for reporting large dollar notifications as described in I TFM-6-8500, Cash Forecasting Requirements.	FSIO OFFM-N0-0106, req. FBC-16
02.01.190		A	To support the Financial Reporting process, the core financial system must provide automated functionality to generate all standard reports as of any accounting period. Amounts reported must reflect the cumulative amount of all transactions posted to the general ledger up through the accounting period specified for running the report. If reporting for the current period, amounts must be cumulative up through the current date.	FSIO OFFM-N0-0106, req. GLG-01
02.01.191		A	To support the Financial Reporting process, the core financial system must provide automated functionality to ensure consistency between the data sources used to generate internal and external financial reports for the same accounting period. The following relationships must be maintained: <ul style="list-style-type: none"> <li>• The beginning and ending balances and total debit and credit activity reported on the Standard Trial Balance must equal the beginning and ending balances and total debit and credit activity reported on the FACTS I and FACTS II trial balances.</li> <li>• The debit and credit activity reported on the Transaction</li> </ul>	FSIO OFFM-N0-0106, req. GLG-02



Req. Id.	Value Added?	Change Type	Requirement	Source(s)
			Register must equal the debit and credit activity reported on all of the trial balances. <ul style="list-style-type: none"> <li>The system-generated FACTS I transfer file must agree with the system-generated Balance Sheet, Statement of Net Cost, and Statement of Changes in Net Position</li> <li>see 02.01.192-2 for rest of requirement.</li> <li>The system-generated FACTS II transfer file must agree with the system-generated Statement of Budgetary Resources and the SF133.</li> </ul>	
02.01.192		A	To support the Financial Reporting process, the core financial system must provide automated functionality to validate FACTS I and FACTS II data prior to submission of the FACTS I and FACTS II ATBs and the GFRS report to Treasury's FMS. Provide the option to run validation edits on demand.	FSIO OFFM-N0-0106, req. GLG-08
02.01.193		A	To support the Financial Reporting process, the core financial system must provide automated functionality to customize agency financial statement formats by adding or deleting line items, changing the name of line items, inserting additional subtotals, or modifying account crosswalks through table updates or report writing capability.	FSIO OFFM-N0-0106, req. GLG-11
02.01.194		A	To support the Financial Reporting process, the core financial system must provide automated functionality to generate reclassified consolidated agency financial statements for input to GFRS in accordance with current TFM Agency Reporting Requirements for the Financial Report of the United States Government and the U.S SGL Crosswalks to the Closing Package.	FSIO OFFM-N0-0106, req. GLG-12
02.01.195		A	To support the Financial Reporting process, the core financial system must provide automated functionality to generate consolidated financial statements on-line. Drill-down from the consolidated amounts to the GL accounts and balances that make up the amounts, from the GL account balances to the individual balances by TAS, and to detailed GL transactions.	FSIO OFFM-N0-0106, req. GLG-13
02.01.196	Y	A	To add value to the Ad Hoc Query functionality, the core financial system should deliver the following: <ul style="list-style-type: none"> <li>Deliver the capability to optimize queries.</li> </ul>	FSIO OFFM-N0-0106, req. TLJ-12
02.01.197		A	The system must provide the capability to electronically download monthly deposit and debit voucher confirmation information from Treasury and the banking system for comparison to activity in the agency's general ledger. The system must also produce a report of differences.	FSIO OFFM-N0-0106, req. FMC-07
02.01.198		A	The provisions of this volume require the preparation of annual audited financial statements for the period ending on September 30 of each fiscal year; and the quarterly unaudited financial statements for periods ending December 31, March 31, and June 30 of each fiscal year.	DoDFMR, Volume 6B, Chapter 1, 0105



Req. Id.	Value Added?	Change Type	Requirement	Source(s)
02.01.199		A	The annual audited financial statements shall be comprised of nine major sections. The nine major sections and the sequence of their presentation are as follows: a) Agency Head Message; b) Management's Discussion and Analysis (MD&A); c) Principal Statements; d) Notes to the Principal Statements; e) Supporting Consolidating/Combining Statements; f) Required Supplementary Stewardship Information; g) Required Supplementary Information; h) Other Accompanying Information; i) Audit Opinion. The quarterly unaudited financial statements shall be comprised of the principal statements, notes to the principal statements and the supporting consolidating/combining statements only.	DoDFMR, Volume 6B, Chapter 1, 010701

### **C3. CHAPTER 3**

#### **PROPERTY, PLANT AND EQUIPMENT**

DoD owns and manages more physical assets than any other Federal agency. Annually, DoD reports tens of billions of dollars in property plant and equipment (PP&E). In addition, the Department owns, manages, and controls thousands of pieces/units of National Defense assets (planes, missiles, ships, tanks, submarines, and the like). Within DoD, the three military departments and assorted Defense agencies operate and maintain property accountability systems that track, maintain visibility, manage, and report on DoD's mammoth PP&E holdings. These property accountability systems, for the most part, maintain records that are used to prepare general ledger balances for PP&E financial reporting.

Effective October 1, 1998 (fiscal year 1999), military equipment—previously presented as capitalized assets on the Department's statements of financial position—was recategorized as National Defense assets and was no longer required to be reported on the financial statements. Instead, information regarding such property is required to be presented as supplemental stewardship information accompanying the Department's financial statements. These changes were mandated by SFFAS No. 6, *Accounting for Property, Plant, and Equipment*, and SFFAS No. 8, *Supplementary Stewardship Reporting*.

FASAB voted to amend SFFAS 6 to delete the term National Defense PP&E and, starting in FY2003, to require the reporting on the balance sheet of military equipment as General PP&E, reported at acquisition cost and depreciated. Users must be aware of this change. In this version, the term has been changed from its former Stewardship Asset context.

JFMIP published the "Property Management Systems Requirements" in October 2000 for Federal agencies' systems that are used to account for, track, control, and help manage property, plant, and equipment (PP&E).

## Property, Plant and Equipment

### Functional Requirements

1. Maintain/Update Property Information
2. Record Acquisition of Property, Plant, and Equipment
3. Record Asset Value Changes
4. Depreciate, Amortize, or Deplete Asset
5. Record Disposition/Retirement of Asset
6. Deferred Maintenance Costs and Cleanup Costs
7. Stewardship Property, Plant, and Equipment (Including Federal Mission PP&E)
8. Reporting

Req. ID	Value Added?	Change Type	Requirement	Source(s)
<b>01 Maintain/Update Property Information</b>				
03.01.01		C	The property system should categorize PP&E assets as: <ul style="list-style-type: none"> <li>• General PP&amp;E (including land acquired for or in connection with other general PP&amp;E),</li> <li>• Stewardship PP&amp;E</li> <li>• Heritage Assets, and</li> <li>• Stewardship Land (i.e., land not included in general PP&amp;E).</li> </ul>	SFFAS-6, 21; SFFAS-29, 10; DoDFMR, Volume 4, Chapter 6, 060102
03.01.02		C	The property system must record General PP&E if used in providing goods or services, or supports the mission of the entity and could be used for alternative purposes, used in business-type activities, or is used by entities in activities whose costs can be compared to those of other entities performing similar activities.	SFFAS-6 , 24; DoDFMR, Volume 4, Chapter 6, 060103 A.5
03.01.03		C	The property system must include land, other than Stewardship Land with an identifiable cost that was specifically acquired for, or in connection with, the construction of General PP&E; and land rights, which are interests and privileges held by an entity in land owned by others, such as leaseholds, easements, water and water power rights, diversion rights, submersion rights, rights-of-way, mineral rights and other like interests in land.	SFFAS-6, 25; DoDFMR, Volume 4, Chapter 6, 060103 A.6.c, A.6.d
03.01.04			Version 3 - This requirement deleted	
03.01.05		C	The property system must post the costs of General PP&E real property assets while under construction, recording these assets to the SGL Construction-in-Progress Account. Upon the asset's placement in service, these costs shall be transferred to the proper General PP&E asset account as the recorded cost of the asset. During the construction of General PP&E, if it is determined that the cost will not exceed DoD capitalization threshold, the costs of the construction project shall be expensed in the period the determination is made.	DoDFMR, Volume 4, Chapter 6, 060201C2

Req. ID	Value Added?	Change Type	Requirement	Source(s)
03.01.06		C	The property system must allow authorized users system access to change the estimated useful life of an asset, the depreciation method, and estimated salvage value, and make adjustments to PP&E asset and contra-asset accounts on an exception basis.	JFMIP SR-00-4, 17
03.01.07		C	The property system shall include adequate controls to promote the accuracy of the accounts and the data produced from the accounts. Procedures shall be established for periodic verification of general ledger balances with related balances in subsidiary records, and for periodic verification of the latter with either hard copy documents or document records internally maintained by computer systems.	DoDFMR, Volume 1, Chapter 2, 020206A
03.01.08 —			Version 3 - These requirements deleted	
03.01.10				
03.01.11		C	The property system should record the acquisition of a General PP&E asset with a dollar value supported by appropriate documentation. Documentation (original documents and/or hard and electronic copies of original documentation) shall be maintained in a readily available location, during the applicable retention period.	DoDFMR, Volume 4, Chapter 6, 060104B, 060106A3
03.01.12		C	The property system should identify facilities that are occupied, and equipment that is used, with the Zone of the Interior, by DoD Components where all of the following criteria are met: <ul style="list-style-type: none"> <li>• The General PP&amp;E are occupied or equipment is used without reimbursement to the host nation.</li> <li>• The DoD Component controls access to or use of the facility or equipment.</li> <li>• Use of the facility or equipment is for an unspecified length of time.</li> <li>• The DoD Component maintains and repairs the facility or equipment.</li> </ul>	DoDFMR, Volume 4, Chapter 6, 060105C1
03.01.13		C	The property system should maintain an individual subsidiary account for each construction project to facilitate the transfer of costs to the applicable general PP&E (see 03.01.05) or expense account.	DoDFMR, Volume 4, Chapter 6, 060202B6
03.01.14			Version 3 - This requirement deleted	
03.01.15		C	The property system must quantify Multi-use Heritage Assets (i.e., Heritage Asset buildings used predominantly for government operations) and include the quantities disclosed in this report, as well as reported as General PP&E.	SFFAS-29, 27; DoDFMR, Volume 6B, Chapter 11, 110302A; DoDFMR, Volume 6, Chapter 4,

Req. ID	Value Added?	Change Type	Requirement	Source(s)
				060303B.1.
03.01.16			Version 3 - These requirements deleted	
03.01.17				
03.01.18	A		For Defense Agencies that possess and control (have preponderant use of) PP&E assets that materially contribute to the Defense Agencies' mission, the property system should maintain accounting and financial reporting for such PP&E, regardless of the organization that originally acquired the items or provided the funding for the PP&E.	DoDFMR, Volume 4, Chapter 6, 060105D1
03.01.19	A		The property system must maintain entries to record financial transactions in accounting system general ledger accounts and/or the supporting subsidiary property accountability records and/or systems must be supported by source documents that reflect all transactions affecting the Component's investment in the PP&E including acquisitions, disposals or retirements. Supporting documentation may include, but is not limited to, purchase invoices, sales and procurement contracts, DD Form 1354, Work Order/Completion Report, ENG Form 3013, construction contracts, work orders, and other such documentation generated independently of the entity in possession of the property.	DoDFMR, Volume 4, Chapter 6, 060106A
03.01.20	A		The property system must include sufficient information indicating the physical quantity, location, and unit cost of the PP&E.	DoDFMR, Volume 4, Chapter 6, 060106B
03.01.21	A		The property system must identify and classify PP&E that was capitalized, recorded in the property accountability or accounting system, and reported in the financial statements.	DoDFMR, Volume 4, Chapter 6, 060106D
03.01.22	A		The property system must accumulate the construction-in-progress cost amounts when the construction agent is managing and is responsible for the construction.	DoDFMR, Volume 4, Chapter 6, 060202B3
03.01.23	A		The property system must capitalize completed construction projects and record in the appropriate SGL account and real property accountability or management system upon placing the property in service, regardless of close-out of the construction contract(s) and issuance of final payment to the contractor.	DoDFMR, Volume 4, Chapter 6, 060202B5
03.01.24	A		The property system must capture property identification number, which may be the item's serial number.	JFMIP SR-00-4, 18
03.01.25	A		The property system must capture location.	JFMIP SR-

Req. ID	Value Added?	Change Type	Requirement	Source(s)
				00-4, 18
03.01.26		A	The property system must capture an item's current ownership status (e.g., owned by the Government, leased to the Government under a capital lease, leased to the Government under an operating lease, loaned to the Government).	JFMIP SR-00-4, 18
03.01.27		A	The property system must capture the current user (e.g., the agency, contractor, grantee, etc.).	JFMIP SR-00-4, 18
03.01.28		A	The property system must capture an item's current use status whether in-use, in storage, in-transit, etc.	JFMIP SR-00-4, 18
03.01.29		A	The property system must capture identity of property custodian and/or the accountable organization.	JFMIP SR-00-4, 18
03.01.30		A	The property system must capture in-transit information to establish/maintain accountability and control over Government property.	JFMIP SR-00-4, 18
03.01.31	Y	A	The property system must provide capability to electronically transfer property records between interfacing systems for the gaining and losing property custodians within the agency.	JFMIP SR-00-4, 19
03.01.32	Y	A	The property system must provide analytic tools to support analysis and evaluation of annual maintenance status, needs, and costs for effective program planning and budgeting.	JFMIP SR-00-4, 19
03.01.33	Y	A	The property system must capture property maintenance, upgrade, and overhaul schedules.	JFMIP SR-00-4, 19
03.01.34	Y	A	The property system must capture actual maintenance, upgrade, and overhaul data.	JFMIP SR-00-4, 19
03.01.35	Y	A	The property system must capture space utilization information.	JFMIP SR-00-4, 19
03.01.36	Y	A	The property system must support the use of bar code scanners.	JFMIP SR-00-4, 19
03.01.37	Y	A	The property system must record the stratification of critical and non-critical maintenance.	JFMIP SR-00-4, 19
03.01.38	Y	A	The property system must record detailed information regarding known flood hazard or flooding of real property.	JFMIP SR-00-4, 19
03.01.39		A	The property system must record beginning balances, acquisitions, withdrawals, and calculate ending balances expressed in values and physical units, except for heritage assets and stewardship land for which all end of period balances are expressed in physical units only.	JFMIP SR-00-4, 12

Req. ID	Value Added?	Change Type	Requirement	Source(s)
03.01.40		A	The property system must capture the condition of the asset for heritage assets, stewardship land, national defense PP&E, and general PP&E for which a condition assessment survey was performed.	JFMIP SR-00-4, 12
03.01.41		A	The property system must provide edits (controls) to prevent duplication and reduce the likelihood of creating erroneous property documents/records to ensure the integrity of data recorded in the system.	JFMIP SR-00-4, 12
03.01.42		A	The property system must permit only authorized users to enter, modify, or otherwise alter property records.	JFMIP SR-00-4, 12
03.01.43		A	The property system must provide an audit trail for entries to a property record, including the identification of the individual(s) entering or approving the information and/or data.	JFMIP SR-00-4, 12
03.01.44		A	The property system must identify the type of transaction affecting the property item, e.g., initial acquisition, change in location, and disposal.	JFMIP SR-00-4, 12
03.01.45		A	The property system must incorporate adequate security features that prevent unauthorized access to the property system by unauthorized individuals.	JFMIP SR-00-4, 12
03.01.46		A	The property system must enable the transfer of responsibility for property from one authorized manager to another authorized manager.	JFMIP SR-00-4, 12
03.01.47		A	The property system must capture real property information for GSA's Worldwide Inventory system as directed in Federal Property Management Regulation (FPMR) 102-84. (Property management only).	JFMIP SR-00-4, 12
03.01.48		A	The property system must capture the fact that an environmental or hazardous substance is located on or contained within a property item in accordance with 41 CFR 101-42.202.	JFMIP SR-00-4, 12
03.01.49		A	The property system must distinguish between capitalized property and expensed property tracked in the property management system.	JFMIP SR-00-4, 12
03.01.50	Y	A	The property system must capture and prioritize the estimated cost of repairs.	JFMIP SR-00-4, 13
03.01.51	Y	A	The property system must accumulate data from multiple appropriations.	JFMIP SR-00-4, 13
03.01.52	Y	A	The property system must provide for on-line search capability based on user-defined parameters.	JFMIP SR-00-4, 13

Req. ID	Value Added?	Change Type	Requirement	Source(s)
03.01.53	Y	A	The property system must provide the capability for agency property management systems to interface on-line or through Internet with other property management systems external to the agency to facilitate identification, location, or transfer of property Federal Government-wide.	JFMIP SR-00-4, 13
03.01.54		A	The property system must disclose the quantity and/or value of such facilities and equipment and the unique convertible nature of them in the General PP&E narrative section (footnotes) of DoD Component's financial statements.	DoDFMR, Volume 4, Chapter 6, 060105C4
<b>02 Record Acquisition of Property, Plant, and Equipment</b>				
03.02.01		C	The property system must record all general PP&E at cost. Cost shall include all costs incurred to bring the PP&E to a form and location suitable for its intended use. If the General PP&E acquisition costs, including other costs necessary to bring the asset to an operable condition, do not equal or exceed DoD capitalization threshold, the costs are expensed in the period incurred.	SFFAS-6, 26; DoDFMR, Volume 4, Chapter 6, 060104a
03.02.02		C	The property system must generate the data required for the generation of general ledger entries necessary to record the acquisition of PP&E when title passes to the acquiring DoD Component. Title passage will occur either at the time of delivery to the DoD Component (or an agent of the DoD Component) or at an earlier contractually specified time.	DoDFMR, Volume 4, Chapter 6, 060105A2
03.02.03		C	The property system must include internal use software as General PP&E if it has a useful life of two years or more, provides a significant increase in functionality that is visible to the user and the cost of the software equals or exceeds the capitalization threshold. Capitalized costs include purchase price, plus any material internal costs incurred for implementation. The capitalized cost of contractor-developed software shall include the amount paid to the contractor to design, program, install, and implement new software or to modify existing or COTS software, plus any costs incurred for implementation. The capitalized cost of internally developed software shall include the full cost (direct and indirect costs) incurred during the software development phase. Full cost includes the costs of new software (e.g., contract cost, salaries of programmers, systems analysts, project managers, and administrative personnel; associated employee benefits; outside consultants' fees; rent; and supplies and overhead) and technical documentation.	SFFAS-10, 15-27; DoDFMR, Volume 4, Chapter 6, 060209B
03.02.04		C	The property system must record the cost of General PP&E assets acquired under a capital lease at its inception equal to the amount recognized as a liability plus any cash paid or other consideration given.	SFFAS-6, 29; DoDFMR, Volume 4, Chapter 6,



Req. ID	Value Added?	Change Type	Requirement	Source(s)
				060201C5
03.02.05		C	The property system must be able to record the cost of general PP&E acquired through donation, devise, or judicial process excluding forfeiture at an estimated fair value at the time acquired by the government. The fair market value (also known as fair value) is an unbiased, equitable value based on the cost of a similar asset or the price that an impartial buyer would be willing to pay for the asset or a similar asset.	SFFAS-6, 30; DoDFMR, Volume 4, Chapter 6, 060201C3
03.02.06		C	The system must record the cost to be recorded for General PP&E acquired through exchange between the Department and a nonfederal entity as the fair value of the PP&E surrendered at the time of exchange. If the fair value of the PP&E acquired is more readily determinable than that of the PP&E surrendered, the cost shall be the fair market value of the PP&E acquired. If the fair value cannot be determined, the cost of the PP&E acquired shall be the cost recorded for the PP&E surrendered, net of any accumulated depreciation. Any difference between the net recorded amount of the PP&E surrendered and the cost of the PP&E acquired shall be recognized as a gain or loss. In the event that cash consideration is included in the exchange, the cost of General PP&E acquired shall be increased by the amount of cash consideration surrendered or decreased by the amount of cash consideration received. If the DoD Component enters into an exchange in which the fair value of the PP&E acquired is less than that of the PP&E surrendered, the PP&E acquired shall be recognized at its cost, as described previously and subsequently reduced to its fair value. A loss shall be recognized in an amount equal to the difference between the cost of the PP&E acquired and its fair value. This guidance on exchanges applies only to exchanges between a DoD Component and a nonfederal entity. Exchanges between a DoD Component and another DoD Component or federal agency shall be accounted for as a transfer.	SFFAS-6, 31; DoDFMR, Volume 4, Chapter 6, 060201C8
03.02.07		C	The system must record the cost for General PP&E acquired through exchange between the Department and a nonfederal entity at the fair value of the PP&E surrendered at the time of exchange. If the fair value of the PP&E acquired is more readily determinable than that of the PP&E surrendered, the cost shall be the fair market value of the PP&E acquired. If the fair value cannot be determined, the cost of the PP&E acquired shall be the cost recorded for the PP&E surrendered, net of any accumulated depreciation. Any difference between the net recorded amount of the PP&E surrendered and the cost of the PP&E acquired shall be recognized as a gain or loss. In the event that cash consideration is included in the exchange, the cost of General PP&E acquired shall be increased by the amount of cash consideration surrendered or decreased by the amount of cash consideration received. If the DoD Component enters into an exchange in which the fair value of the PP&E acquired is less than that of the PP&E surrendered, the PP&E acquired shall be recognized at its cost, as described previously and	SFFAS-6, 32; DoDFMR, Volume 4, Chapter 6, 060201C4

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			subsequently reduced to its fair value. A loss shall be recognized in an amount equal to the difference between the cost of the PP&E acquired and its fair value. This guidance on exchanges applies only to exchanges between a DoD Component and a nonfederal entity. Exchanges between a DoD Component and another DoD Component or federal agency shall be accounted for as a transfer.	
03.02.08		C	The property system must record the cost of General PP&E acquired through seizure or forfeiture at fair market value, less an allowance for any liens or claims from a third party. Seized property other than monetary instruments shall be disclosed in the footnotes. The value of the seized property shall be accounted for in an agency's property management records until the property is forfeited, returned, or otherwise liquidated.	SFFAS-6, 33; DoDFMR, Volume 4, Chapter 6, 060201C6; SFFAS-3, 62
03.02.09		C	The property system must record PP&E when the title passes to the acquiring entity or when the PP&E is delivered to the entity or to an agent of the entity. In the case of constructed PP&E, it shall be recorded as construction in progress until it is completed and available for use, whether or not actually placed in use at that time. The balance shall be transferred to General PP&E at this time. The available for use date is NOT dependent on whether the building has been officially transferred, or whether final payment has been made and the contract closed out. The property system must record general PP&E assets acquired by a contractor on behalf of a DoD Component (e.g., the DoD Component that will ultimately hold title to the assets), as recognized upon delivery or constructive delivery, whether to the contractor performing the service, or to the DoD Component. Delivery or constructive delivery shall be based on the terms of the contract regarding delivery, receipt and acceptance.	SFFAS-6, 34; DoDFMR, Volume 4, Chapter 6, 060105A2B
03.02.10		C	If historical cost information for existing General PP&E has not been maintained, the property system must record the assets at estimated valuations and documented for reference as well as estimates for any accumulated depreciation/amortization which would have been taken had the asset been recorded at the time it was acquired. Estimates shall be based on: <ul style="list-style-type: none"> <li>• The costs of similar assets at the time of acquisition, or</li> <li>• The current costs of similar assets discounted for inflation since the time of acquisition (i.e., by deflating current costs to costs at the time of acquisition by the general price index).</li> </ul>	SFFAS-6, 40-41; DoDFMR, Volume 4, Chapter 6, 060104B2
03.02.11			Version 3 - These requirements deleted	
03.02.15				
03.02.16		C	The property system must be able to record the value of Stewardship land in terms of physical quantities rather than in monetary values.	SFFAS-29, 40.d; DoDFMR, Volume 6B,

Req. ID	Value Added?	Change Type	Requirement	Source(s)
				Chapter 11, 110102A2; DoDFMR, Volume 4, Chapter 6, 0603081.d
03.02.17			Version 4 - These requirements deleted	
-				
03.02.18				
03.02.19		C	To maintain effective property accountability and control, and for financial reporting purposes, DoD Components shall record in DoD property accountability systems detailed information on property provided to contractors, to include real property (Government-owned Contractor Operated facilities) and DoD property transferred from one contract to another contract. DoD property that was procured or fabricated by a contractor shall be accounted for and reported by the contractor until the property is recorded in DoD property accountability records or systems.	DoDFMR, Volume 4, Chapter 6, 060107B
03.02.20			Version 3 - This requirement deleted	
03.02.21		A	The property system must record General PP&E consisting of tangible assets that meet all of the following criteria: <ul style="list-style-type: none"> <li>• Have an estimated useful life of two years or more;</li> <li>• Are not intended for sale in the ordinary course of operations;</li> <li>• Are acquired or constructed with the intention of being used or being available for use by the entity; and</li> <li>• Have an initial acquisition cost, book value, or when applicable, an estimated fair market value that equals, or exceeds, DoD capitalization threshold.</li> </ul>	DoDFMR, Volume 4, Chapter 6, 060103A1
03.02.22		A	The property system must record General PP&E including assets acquired through capital leases, including leasehold improvements.	DoDFMR, Volume 4, Chapter 6, 060103A6A
03.02.23		A	The property system must record General PP&E including property owned by the reporting entity even though it may be in the possession of others.	DoDFMR, Volume 4, Chapter 6, 060103A6B
03.02.24		A	The property system must record General PP&E assets acquired when trading in another General PP&E asset equal to the sum of the book value of the asset traded plus any cash paid or liabilities assumed for the new asset.	DoDFMR, Volume 4, Chapter 6, 060201C9
03.02.25		A	The property system must record General PP&E assets acquired when trading in another General PP&E asset equal to the sum of the book value of the asset traded plus any cash paid or liabilities	DoDFMR, Volume 4, Chapter 6,

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			assumed for the new asset.	060201C9
03.02.26		A	The property system must record the capitalized cost of tangible equipment items of a durable nature that are used by DoD in providing goods and services in the Equipment account.	DoDFMR, Volume 4, Chapter 6, 060203
03.02.27		A	The property system must record the value of capitalized improvements to leased property in the Leasehold Improvement account.	DoDFMR, Volume 4, Chapter 6, 060208A
03.02.28		A	The property system must accumulate the periodic amortization expense for leasehold improvements in the Accumulated Amortization on Leasehold Improvements account.	DoDFMR, Volume 4, Chapter 6, 060208B
03.02.29		A	The property system must capitalize and depreciate by the developing activity software that is developed by one activity and used by another activity or activities without reimbursement.	DoDFMR, Volume 4, Chapter 6, 060209B4
03.02.30		A	The property system must expense all data conversion costs incurred for internally developed, contractor developed or COTS software shall be expensed as incurred, including the cost to develop or obtain software that allows for access or conversion of existing data to the new software. Such costs may include the purging or cleansing of existing data, reconciliation or balancing of data, and the creation of new/or additional data.	DoDFMR, Volume 4, Chapter 6, 060209C
03.02.31		A	The property system must expense all costs incurred after final acceptance testing has been successfully completed.	DoDFMR, Volume 4, Chapter 6, 060209D
03.02.32		A	The property system must distinguish between heritage assets and multi-use heritage assets.	JFMIP SR-00-4, 16
03.02.33		A	The property system must capture the estimated value of donated assets.	JFMIP SR-00-4, 16
03.02.34		A	The property system must classify PP&E according to the Standard General Ledger Accounts (e.g., buildings, land, equipment, assets under capital lease, software).	JFMIP SR-00-4, 16
03.02.35		A	The property system must create a skeletal property record or other mechanism for capturing information on property in-trans it from the providing entity (e.g., vendor, donator, loaner, grantor, etc.). The skeletal property record or other mechanism is required only for property for which the government has taken title.	JFMIP SR-00-4, 14

Req. ID	Value Added?	Change Type	Requirement	Source(s)
03.02.36		A	The property system must complete the skeletal property record, or create a property record for items with no skeletal property record, upon assuming possession of the item, placing the real property asset in service, or initiation of real estate instrument/grant.	JFMIP SR-00-4, 14
03.02.37		A	The property system must capture the method of acquiring each property item or bulk property items (e.g., direct purchase, completed work-in-process, capital lease, donation, non-reciprocal transfer or reciprocal transfer), and the date of acquisition.	JFMIP SR-00-4, 14
03.02.38		A	The property system must capture quantity, date of physical receipt or date real property is available for use or placed into service, and condition of item received when a condition assessment was made.	JFMIP SR-00-4, 14
03.02.39		A	The property system must forward physical receipt information, including quantity and date of physical receipt, to the acquisition system and core financial system.	JFMIP SR-00-4, 14
03.02.40	Y	A	The property system must interface electronically with GSA's Worldwide Inventory.	JFMIP SR-00-4, 15
03.02.41	Y	A	The property system must provide information on the status of upgrades and overhauls to property.	JFMIP SR-00-4, 15
03.02.42	Y	A	The property system must aggregate relatively homogenous assets into asset pools.	JFMIP SR-00-4, 15
03.02.43	Y	A	The property system must capture warranty/guarantee information, including terms and period of coverage.	JFMIP SR-00-4, 15
<b>03 Record Asset Value Changes</b>				
03.03.01		C	The property system should identify the costs to improve a General PP&E asset and capitalize the costs of the improvement when it increases the General PP&E asset's capability, size, efficiency, useful life or modifies functionality. Additionally, the cost of the improvement must equal or exceed the capitalization threshold, regardless of funding source.	DoDFMR, Volume 44, Chapter 6, 060204 A.
03.03.02			Version 3 - These requirements deleted	
03.03.04				
03.03.05			The property system must generate data for the journal entries necessary for recording changes in the valuation including any associated gains or losses.	JFMIP SR-00-4, 16
03.03.06		D	Version 5 - This requirement deleted	
03.03.07		C	The property system should allocate a portion of each capital lease payment to interest expense, and the balance shall be applied to	SFFAS-5, 46;

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			reduce the lease liability using the effective interest rate method.	DoDFMR, Volume 4, Chapter 7, 070207E; DoDFMR, Volume 4, Chapter 6, 060206H
03.03.08			The property system should identify the type of cost recorded (e.g. acquisition cost, estimated fair market value, revaluation, present value).	JFMIP SR-00-4, 19
03.03.09		C	The property system should capitalize and record General PP&E, that individually meet the capitalization threshold if the system is capable of computing depreciation. The property system must interface with a system that computes depreciation if it is not capable of computing depreciation.	DoDFMR, Volume 4, Chapter 6, 060103A3
03.03.10		A	The property system must record adjustments to property accountability records, systems and financial records for those PP&E items where the physical identification and count disclosed discrepancies.	DoDFMR, Volume 4, Chapter 6, 060108F
03.03.11		A	The property system must record adjustments to the general ledger accounts to record PP&E found during the conduct of physical inventories under the appropriate SGL accounts.	DoDFMR, Volume 4, Chapter 6, 060108G
03.03.12		A	The property system must record the purchase cost of DoD-controlled buildings, improvements and renovations in the Buildings, Improvements and Renovations account (USSGL 1730).	DoDFMR, Volume 4, Chapter 6, 060202C1
03.03.13		A	The property system must record the estimated fair market value of buildings and the cost of placing such assets in the form intended for use less any accumulated depreciation or amortization which would have been taken had the asset been recorded at the time it was acquired when the purchase cost cannot be determined.	DoDFMR, Volume 4, Chapter 6, 060202C1
03.03.14		A	The property system must record the purchase cost of DoD-controlled utilities and improvements to land and facilities not classified as buildings in the Other Structures and Facilities account (USSGL 1730).	DoDFMR, Volume 4, Chapter 6, 060202D1
03.03.15		A	The property system must record the estimated fair market value of placing such assets in the form intended for use less any accumulated depreciation or amortization which would have been taken had the asset been recorded at the time it was acquired when the purchase cost cannot be determined.	DoDFMR, Volume 4, Chapter 6, 060202D1

Req. ID	Value Added?	Change Type	Requirement	Source(s)
03.03.16		A	The property system must expense repairs to PP&E personal and real property. When repair is by replacement, the repair may be expensed or it may be capitalized.	DoDFMR, Volume 4, Chapter 6, 060204C
03.03.17		A	The property system must capitalize the cost of improvements to more than one General PP&E asset, when performed under a single contract or work order and that cannot be specifically identified by asset, only if the allocated cost per General PP&E asset equals or exceeds DoD capitalization threshold.	DoDFMR, Volume 4, Chapter 6, 060204D
03.03.18		A	The property system must remove asset from the PP&E accounts, along with its associated accumulated depreciation/amortization and record in the Other General PP&E account (1890) at its net realizable value (NRV) when a General PP&E asset is identified for other than normal removal from service, such as would be the case for assets that are part of a Base Realignment and Closure (BRAC).	DoDFMR, Volume 4, Chapter 6, 060205M
03.03.19		A	The property system must capture changes in quantities, including unit of measure, where applicable, for beginning balance adjustments, additions, and deletions, and compute ending balances by asset category.	JFMIP SR-00-4, 16
03.03.20		A	The property system must provide an audit trail for all adjustments to quantities and units.	JFMIP SR-00-4, 16
03.03.21		A	The property system must capture the acquisition cost of an asset and any changes in the valuation, where applicable for reporting purposes.	JFMIP SR-00-4, 16
03.03.22		A	The property system must provide an audit trail for all adjustments to property values.	JFMIP SR-00-4, 16
<b>04 Depreciate, Amortize, or Deplete Asset</b>				
03.04.01		C	The property system must calculate depreciation/amortization expense through the systematic and rational allocation of the cost of general PP&E, less the estimated salvage/residual value, over the DoD standard recovery period of the general PP&E. Within the DoD, straight-line depreciation method must be used. Depreciation expense shall be recognized on all PP&E, except land and land rights of unlimited duration. Any changes in estimated life or salvage/residual value must be treated prospectively. The change must be accounted for in the period of the change and in future periods. No adjustments should be made to previously recorded depreciation or amortization.	SFFAS-6, 35; DoDFMR, Volume 4, Chapter 6, 060205A, 060205B
03.04.02		C	The property system must be able to record the estimated useful life of an asset for depreciation purposes based on the DoD standard recovery period.	DoDFMR, Volume 4, Chapter 6,



Req. ID	Value Added?	Change Type	Requirement	Source(s)
				060205J, JFMIP SR-00-4, 17
03.04.03			Version 3 - This requirement deleted	
03.04.04		C	The property system must accumulate depreciation expense in a contra asset account: accumulated depreciation. It must also accumulate amortization expense in a contra asset account: accumulated amortization	SFFAS-6, 36; DoDFMR, Volume 4, Chapter 6, 060105 A. 1., JFMIP SR-00-4, 17
03.04.05			Version 3 - This requirement deleted	
03.04.06		C	The property system must remove General PP&E from general PP&E accounts along with associated accumulated depreciation/ amortization, if prior to disposal, retirement or removal from service, it no longer provides service in the operations of the entity because it has suffered damage, becomes obsolete in advance of expectations, or is identified as excess. The General PP&E shall be recorded in an appropriate asset account at its expected net realizable value. Any difference in the book value of the PP&E and its expected net realizable value shall be recognized as a gain or a loss in the period of adjustment.	DoDFMR, Volume 4, Chapter 6, 060205L1, SFFAS-6, 39
03.04.07		D	Version 5 - This requirement deleted	Property, Plant and Equipment
03.04.08			Version 3 - This requirement deleted	
03.04.09			Version 3 - This requirement deleted	
03.04.10		C	The property system must recognize the proper accounting treatment (expense or capitalization and depreciation or amortization) and the reporting of capitalized amounts and accumulated depreciation or amortization on the appropriate DoD Component's financial statements for accountability and financial reporting purposes.	DoDFMR, Volume 4, Chapter 6, 060105A
03.04.11			Version 3 - These requirements deleted	
03.04.18				
03.04.19		D	Version 5 - This requirement deleted	
03.04.20			The property system must be able to depreciate capital lease assets	DoDFMR,



Req. ID	Value Added?	Change Type	Requirement	Source(s)
			for those activities authorized to enter into capital lease agreements. The depreciation expense and the accumulated depreciation should be reflected in the financial accounts.	Volume 4, Chapter 6, 060207
03.04.21		C	Capital assets that (1) are donated to a Defense Working Capital Fund (DWCF) activity by organizations outside the DoD and (2) meet the capitalization criteria shall be capitalized to the DBOF at estimated fair market value plus any associated costs for transportation, installation, and other related costs necessary to put the asset in the place and in the form in which it shall be used.	DoDFMR, Volume 11B, Chapter 58, E6C3
03.04.22		C	The property system must record capital assets that are transferred out of a Defense Business Operations working capital fund activity to another DoD activity, Government Agency or others shall be transferred at the recorded acquisition cost less accumulated depreciation as of the date of transfer.	DoDFMR, Volume 11B, Chapter 58, E6C4
03.04.23			The property system must allow authorized users system access to change the estimated useful life of an asset, the depreciation method, and the estimated salvage value, and make adjustments to PP&E asset and contra-asset accounts on an exception basis.	JFMIP SR-00-4, 17
03.04.24			Version 3 - These requirements deleted	
03.04.25				
03.04.26			The property system should calculate depreciation on asset pools.	JFMIP SR-00-4, 19
03.04.27		C	Costs which either extend the useful life of existing general PP&E, or enlarge or improve its capacity shall be capitalized and depreciated/amortized over the remaining useful life of the associated general PP&E.	SFFAS-6, 37; DoDFMR, Volume 4, Chapter 6, 060204 A
03.04.28		D	Version 5 - This requirement deleted	DoDFMR, Volume 4, Chapter 6, 060205A
03.04.29		A	The system must record as capital leases the lease that meets the following four criteria. Otherwise, it should be classified as an operating lease. <ul style="list-style-type: none"> <li>• The lease transfers ownership of the property to the lessee by the end of the lease term.</li> <li>• The lease contains an option to purchase the leased property at a bargain price.</li> <li>• The lease term is equal to or greater than 75 percent of the estimated economic life of the leased property.</li> <li>• The present value of rental and other minimum lease payments,</li> </ul>	SFFAS-6, 20; DoDFMR, Volume 4, Chapter 6, 060206E

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			excluding that portion of the payments representing executory cost, equals or exceeds 90 percent of the fair value of the leased property. • The last two criteria are not applicable when the beginning of the lease term falls within the last 25 percent of the total estimated economic life of the leased property.	
03.04.30		A	The property system must provide an audit trail for amortization, depletion and depreciation expense.	JFMIP SR-00-4, 17
<b>05 Record Disposition/Retirement of Asset</b>				
03.05.01			Version 3 - This requirement deleted	
03.05.02		C	The property system must remove general PP&E accounts along with associated accumulated depreciation/amortization, if prior to disposal, retirement or removal from service, it no longer provides service in the operations of the entity.	DoDFMR, Volume 4, Chapter 6, 060205L
03.05.03		C	The property system must no longer depreciate general PP&E once the asset no longer contributes to the operation of the entity.	DoDFMR, Volume 4, Chapter 6, 060205L
03.05.04		C	The property system must record the disposal start date on which an asset is no longer depreciated, remove its book value from the financial records, and record the corresponding gain/loss from disposition. For demolitions, this represents the demolition contract's start date. For transfers and sales, this represents the date on which the instrument is endorsed or operation is ceased, whichever comes later. For natural disasters, this represents the actual date of the incident.	DoDFMR, Volume 4, Chapter 6, 060205L
03.05.05			Version 3 - These requirements deleted	
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03.05.06				
03.05.07		D	Version 5 - These requirements deleted	
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03.05.08				
03.05.09		A	The property system must identify excess property or property held for disposal/retirement.	JFMIP SR-00-4, 17
03.05.10		A	The property system must transfer property record data to the property disposal organization or receiving entity.	JFMIP SR-00-4, 17
03.05.11		A	The property system must capture date of transfer, transferring entity, and recipient organization (disposal organization or recipient entity).	JFMIP SR-00-4, 17
03.05.12		A	The property system must capture all essential information related	JFMIP SR-

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			to excess property and disposal as required by Federal Management Regulation (FMR) 102-36 for applicable agencies.	00-4, 17
03.05.13		A	The property system must capture type of disposal action (e.g., retirement, exchange, sale, donation, etc.), final disposition, and date of disposal.	JFMIP SR-00-4, 17
03.05.14		A	The property system must capture property retirement or disposal status.	JFMIP SR-00-4, 17
03.05.15		A	The property system must capture deletions.	JFMIP SR-00-4, 17
03.05.16		A	The property system must calculate gain or loss at time of disposal or retirement, sale, exchange, donation.	JFMIP SR-00-4, 17
03.05.17		A	The property system must transfer the asset's acquisition cost, accumulated depreciation/amortization, and the amount of gain or loss to the core financial system at the time of asset transfer, disposal, or retirement.	JFMIP SR-00-4, 17
03.05.18		A	The property system must maintain an audit trail of transfer, disposal, and retirement actions.	JFMIP SR-00-4, 17
03.05.19	Y	A	The property system must capture estimated cost to demolish property, or otherwise dispose of property.	JFMIP SR-00-4, 19
<b>06 Deferred Maintenance Costs and Cleanup Costs</b>				
03.06.01		C	The property system must record the total estimated cost of environmental liabilities associated with General PP&E placed in service prior to October 1, 1997, shall be recognized as follows: (a) In the initial year the liability is recorded, unless the costs are intended to be recovered through user charges. (b) If the costs are intended to be recovered through user charges, then the DoD Components shall recognize a liability for that portion of the asset that has passed since the PP&E was placed into service in the initial year the liability is recorded. The remaining liability shall be systematically recognized over the remaining useful life. The property system must recognize the estimated environmental liabilities associated with General PP&E placed in service after September 30, 1997, that have future environmental closure and/or environmental cleanup requirements over the useful life.	SFFAS-6, 94; DoDFMR, Volume 4, Chapter 13, 130202B1 130202B2
03.06.02			Environmental cost estimates shall be reviewed annually and revised when there is evidence that significant changes in the cost measurement have occurred, such as changes in scope, ownership, regulation, or technology. As a minimum, long-term cost estimates shall be adjusted upward or downward annually, through indexing, to maintain them on a current cost basis as if acquired in the current period.	SFFAS-6, 96; DoDFMR, Volume 4, Chapter 13, 130204D

Req. ID	Value Added?	Change Type	Requirement	Source(s)
03.06.03			During each period that general PP&E is in operation, the property system must record a portion of the estimated total cleanup costs as an expense. This expense allocation must be done in a systematic and rational manner based on the use or physical capacity of the associated PP&E, whenever possible. If physical capacity is not applicable or estimable, the estimated useful life of the associated PP&E may serve as the basis for systematic and rational recognition of expenses and accumulation of the liability. Recognition of the expense and accumulation of the liability shall begin on the date that the PP&E is placed into service, continue in each period that operation continues, and be completed when the PP&E ceases operation.	SFFAS-6, 97, 98; DoDFMR, Volume 4, Chapter 13, 130202, 130204E
03.06.04		C	The system must recognize payments as a reduction in the liability for cleanup costs as cleanup costs are paid. These include the cost of PP&E or other assets acquired for use in cleanup activities.	SFFAS-6, 100; DoDFMR, Volume 4, Chapter 13, 130204D
03.06.05		C	The property system must recognize the estimated environmental liabilities associated with cleanup cost for Stewardship PP&E in the period that the asset is placed into service.	SFFAS-6, 101; DoDFMR, Volume 4, Chapter 13, 130202B3
03.06.06		C	The property system must record the cumulative effect of changes in cost estimates by recognizing an expense in the current accounting period and adjusting the corresponding "Estimated Cleanup Cost" liability. Pending system modernization, an alternative is to reverse the accumulation entry at the opening of the subsequent fiscal year. In this event, the entire revised estimated liability and related expense would be entered in the current reporting period.	SFFAS-6, 102; DoDFMR, Volume 4, Chapter 13, 130202D1
03.06.07 - 03.06.10		D	Version 5 - These requirements deleted	
03.06.11		C	An entity must recognize the liability for stewardship PP&E that are in service at the effective date of SFFAS-6 (beginning after September 30, 1997), the liability for cleanup costs shall be recognized and an adjustment should be made to the Net Position of the entity. The amount of the adjustment shall be shown as a "prior period adjustment" in any statement of changes in net position that may be required. The amounts involved shall be disclosed.	SFFAS-6, 106; DoDFMR, Volume 6B, Chapter 14, Table 14-6
03.06.12		D	Version 5 - This requirement deleted	

Req. ID	Value Added?	Change Type	Requirement	Source(s)
03.06.13		C	An entity must show as a prior period adjustment in its Statement of Changes in Net Position the amount of the liability that was changed due to implementing the cleanup costs standard in SFFAS-6. The amounts involved shall be disclosed and to the extent possible the amount associated with current and prior periods should be noted.	SFFAS-6, 105; DoDFMR, Volume 6B, Chapter 14, Table 14-6
03.06.14		D	Version 5 - This requirement deleted	
03.06.15			The property system should provide the capability to forecast or schedule maintenance requirements for future periods.	JFMIP SR-00-4, 19
03.06.16		A	At a minimum, the property system must present deferred maintenance in the financial statements as required supplementary information for all General PP&E including identification of each major class of asset for which maintenance has been deferred and the method of measuring deferred maintenance for each major class of PP&E.	SFFAS-6, 83; SFFAS-14, 9; DoDFMR, Volume 4, Chapter 6, 060109D1
03.06.17		A	The property system must capture management's estimate of deferred maintenance. This may be accomplished through a process or system other than in a property system.	JFMIP SR-00-4, 17
03.06.18		A	The property system must capture management's assessment of property condition. This may be accomplished through a process or system other than in a property system.	JFMIP SR-00-4, 18
03.06.19		A	The property system must capture the fact that an environmental or hazardous substance is located on or contained within a property item in accordance with 41 CFR 101-42.202.	JFMIP SR-00-4, 18
03.06.20		A	The property system must capture the total estimated clean-up cost when the item is placed in service if the PP&E meets the criteria established in paragraph 88 of SFFAS No. 6. This may be accomplished through a process or system other than in a property system.	JFMIP SR-00-4, 18
03.06.21		A	The property system must capture environmental liabilities associated with PP&E when an event has occurred and the liability is probable and estimable. This may be accomplished through a process or system other than in a property system.	JFMIP SR-00-4, 18
03.06.22		A	The property system must calculate the annual amortization of estimated material, clean-up costs, and the unamortized balance for general PP&E.	JFMIP SR-00-4, 18
03.06.23		A	The property system must estimate environmental liability cost measurements for each environmental site located at an installation or organizational level. The liability cost estimates should include	DoDFMR, Volume 4, Chapter 13,

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			<p>the anticipated costs of the level of effort required to cleanup hazardous wastes, as well as the costs of complying with associated applicable legal and/or regulatory requirements. Such cost estimates are calculated on a current cost basis and based on a current decontamination and/or disposal plan, existing laws, and technology. The cost estimates for both the environmental and non-environmental portion of the liability should include the following cost elements, as applicable:</p> <ol style="list-style-type: none"> <li>1. Compensation and benefits of government personnel expected to devote significant time directly to a disposal effort to include security and surveillance.</li> <li>2. Efforts to tear down, remove, and dispose of the item(s) to include transportation, demilitarization, and dismantlement.</li> <li>3. Planning and design efforts to include contract advertisement and document reproduction.</li> <li>4. Landscaping costs.</li> <li>5. Permits, licenses, and approval to include State Historic Preservation Officer concurrence and documentation. Also included are screening costs of suitable property for the homeless as established by the McKinney Act in Public Law 101-645.</li> <li>6. Repair costs if disposed without being demolished.</li> <li>7. Cost of employing contractors, engineers, and consultants.</li> <li>8. Cost of dedicated facilities, machinery, and equipment and the related operating and maintenance costs.</li> <li>9. Research and development costs for alternative remediation technologies.</li> <li>10. Grants to state and local governments.</li> <li>11. Payments to state, tribal, and local governments.</li> <li>12. Payments to regulatory agencies to provide technical support, e.g. document review of planned studies.</li> </ol>	130204C
03.06.24		A	The property system shall maintain an inventory of environmental sites and reconcile it with PP&E records at least annually.	DoDFMR, Volume 4, Chapter 13, 130204F
<b>07 Stewardship Property, Plant, and Equipment (Including Federal Mission PP&amp;E)</b>				
03.07.01			Version 4 - These requirements deleted	
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03.07.09				
03.07.10		A	The property system must expense the costs of acquiring Heritage Assets and Stewardship Land in the period incurred.	DoDFMR, Volume 4, Chapter 6, 060301D
03.07.11		A	The property system must recognize the cost of acquiring, improving, reconstructing, or renovating Heritage Assets, other than Multi-Use Heritage Assets, as a cost on the Statement of Net Cost	DoDFMR, Volume 4, Chapter 6,

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			for the period in which the cost is incurred.	060303A1
03.07.12		A	The property system must not recognize amounts for Heritage Assets acquired through donation or devise (a will or clause of a will disposing of property) in the cost of Heritage Assets except for assets classified as Multi-Use Heritage Assets.	DoDFMR, Volume 4, Chapter 6, 060303A2
03.07.13		A	The property system must capitalize the costs of acquisition, improvement, or reconstruction of Multi-Use Heritage Assets as General PP&E and depreciated if the costs equal or exceed DoD capitalization threshold.	DoDFMR, Volume 4, Chapter 6, 060303B1
03.07.14		A	The property system must recognize assets classified as Multi-Use Heritage Assets and acquired through donation or devise as General PP&E at the fair value of the assets at the time received and the amount shall also be recognized as non-exchange revenues on the Statement of Financing.	DoDFMR, Volume 4, Chapter 6, 060303B2
<b>08 Reporting</b>				
03.08.01			An entity's capitalization threshold(s) should be disclosed in its financial statements.	SFFAS-6, 13; DoDFMR, Volume 6B, Chapter 14, Table 14-6
03.08.02			Version 2 - This requirement deleted	
03.08.03		C	An entity should disclose in its financial statements the following for general PP&E: the cost, depreciation/amortization method, service life, acquisition value, accumulated depreciation/amortization, net book value by major asset class, general PP&E in the possession of contractors, restrictions on the use or convertibility of general PP&E, and other information including adjustments, general disclosures, and information regarding heritage assets and stewardship land.	SFFAS-6, 45; DoDFMR, Volume 6B, Chapter 10, 101203
03.08.04		D	Version 5 - This requirement deleted	
03.08.05 -			Version 2 - These requirements deleted	
03.08.08				
03.08.09		C	An entity shall disclose the cost of improving, reconstructing, or renovating heritage assets. Also, in the event that heritage assets are acquired or constructed, the cost should be recognized as a cost of the period incurred. These costs should be disclosed as "Cost of Heritage Assets" in the footnotes.	SFFAS-6, 61; DoDFMR, Volume 6B, Chapter 14, Table 14-6, DoDFMR,



Req. ID	Value Added?	Change Type	Requirement	Source(s)
				Volume 6B, Chapter 5, 050202A
03.08.10			The cost of heritage assets transferred from another Federal entity shall be the book value of the asset recorded on the transferring entity's books. An entity that receives heritage assets, by transfer from another Federal entity where the book value of the assets is not known, or through donation, shall disclose the market value, if known and material, in the notes to the Statement of Net Costs.	SFFAS-6, 61; DoDFMR, Volume 6B, Chapter 14, Table 14-6
03.08.11			An entity that receives heritage assets by transfer from another Federal entity or through donation, where the value cannot be estimated, shall disclose in the notes to the Statement of Net Costs, information regarding the quantities and types of assets received.	SFFAS-6, 61; DoDFMR, Volume 6B, Chapter 14, Table 14-6 (Page 14-16)
03.08.12			Version 2 - These requirements deleted	
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03.08.15				
03.08.16			An entity shall disclose the cost of acquiring stewardship land as "Cost of Stewardship Assets" in the Statement of Net Cost (including all costs incurred to bring the land to its current condition).	SFFAS-29, 37; DoDFMR, Volume 6B, Chapter 14, Table 14-6 (Page 14-16)
03.08.17		C	The cost of stewardship land transferred from another Federal entity shall be the book value of the land recorded on the transferring entity's books. If the receiving entity does not know the book value, the transfer shall be disclosed in notes if material. In other cases, stewardship land may be transferred between Federal entities. Transfers of stewardship land shall be disclosed in the notes if material.	SFFAS-29, 39; DoDFMR, Volume 6B, Chapter 14, Table 14-6 (Page 14-17)
03.08.18		D	Version 5 - These requirements deleted	
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03.08.19				
03.08.20			Version 2 - These requirements deleted	
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03.08.21				
03.08.22		D	Version 5 - This requirement deleted	
03.08.23		C	An entity that reports amounts for deferred maintenance may measure the amounts using condition assessment surveys or	SFFAS-6, 80;



Req. ID	Value Added?	Change Type	Requirement	Source(s)
			lifecycle forecasts. The method used to determine the estimated amounts of deferred maintenance must be reported in the narrative statement to the Required Supplementary Information Deferred Maintenance Report in DoD Component financial statements.	SFFAS-14, 6; DoDFMR, Volume 4, Chapter 6, 060109C
03.08.24		C	At a minimum, an entity must present as required supplementary information, for all categories of PP&E (general PP&E, Federal mission PP&E, heritage assets, and stewardship land): (1) the identification of each major class of asset, as determined by the entity, for which maintenance has been deferred, and (2) the method of measuring deferred maintenance for each major class of PP&E.	SFFAS-6, 83; SFFAS-14, 8; DoDFMR, Volume 4, Chapter 6, 060109D.1.a and 060109D.1.b
03.08.25		C	If an entity uses the condition assessment survey method of measuring deferred maintenance, it should present as required supplementary information the following for each major class of PP&E: (1) a description of requirements or standards for acceptable operating conditions, (2) any changes in the condition requirements or standards, and (3) the asset condition and the range estimate of the dollar amount of maintenance needed to return it to its acceptable operating condition. Examples of condition information include, but are not limited to (1) averages of standardized condition rating codes, (2) percentage of assets above, at or acceptable-condition, or (3) narrative information.	SFFAS-6, 83; SFFAS-14, 8; DoDFMR, Volume 4, Chapter 6, 060109. D. 1. c.
03.08.26		C	An entity that uses the total life cycle cost method of measuring deferred maintenance should present as required supplementary information the following for each major class of PP&E: (1) the original date of the maintenance forecast and an explanation for any changes to the forecast, (2) the prior year balance of the cumulative deferred maintenance amount, (3) The dollar amount of the maintenance requirement estimated for the reporting period, (4) the amount of maintenance actually performed during the period, (5) the difference between the forecast and actual maintenance,(6) any adjustments to the scheduled amounts deemed necessary by the managers of the PP&E, and (7) the ending cumulative balance or the reporting period for each class of the asset experiencing deferred maintenance.	SFFAS-6, 83; SFFAS-14, 8; DoDFMR, Volume 4, Chapter 6, 060109. D. 1. d.
03.08.27			If an entity elects to report critical and non-critical amounts of deferred maintenance for PP&E, then the information shall include management's definition of these categories.	SFFAS-6, 84; SFFAS-14, 9
03.08.28		C	An entity shall disclose in its financial statements the sources (laws	SFFAS-6, 107;

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			and regulations) for cleanup requirements.	DoDFMR, Volume 4, Chapter 13, 130203, A. 1.
03.08.29		C	An entity must disclose in its financial statements the method for assigning estimated total cleanup costs to current operating periods.	SFFAS-6, 108; DoDFMR, Volume 4, Chapter 13, 130203, A. 3.
03.08.30		C	An entity shall disclose in its financial statements the unrecognized amounts of environmental liabilities for assets that require the systematic recognition of the total estimated cleanup costs. The DoD Component should recognize the portion of the total cost that is attributed to the useful life of the asset that has expired since the asset was placed in service. The balance or the total estimated cleanup cost is the unrecognized cost of the liability.	SFFAS-6, 109; DoDFMR, Volume 4, Chapter 13, 130203, A. 4.
03.08.31		C	An entity must disclose in its financial statements material changes in total estimated cleanup costs due to changes in laws, technology, or plans.	SFFAS-6, 110; DoDFMR, Volume 4, Chapter 13, 130203, A. 5.
03.08.32		C	An entity shall disclose in its financial statements the portion of the changes in estimated costs due to changes in laws and technology that is related to prior periods.	SFFAS-6, 110; DoDFMR, Volume 4, Chapter 13, 130203, A. 6.
03.08.33		C	An entity shall disclose in its financial statements the nature of clean-up estimates and the disclosure of information regarding possible changes due to inflation, deflation, technology, or applicable laws and regulations.	SFFAS-6, 111; DoDFMR, Volume 4, Chapter 13, 130203, A. 8.
03.08.34		C	Due to the significant accounting and reporting changes approved by the FASAB regarding military equipment, the system must no longer report RSSI of military equipment.	DoDFMR, Volume 6B, Chapter 11, 110102A;

Req. ID	Value Added?	Change Type	Requirement	Source(s)
				110201
03.08.35		D	Stewardship PP&E, also referred to as Stewardship Assets, is PP&E-owned by the Department, which includes Heritage Assets and Stewardship Land. Prior to fiscal year (FY) 2003, Stewardship Assets included National Defense PP&E (ND PP&E). However, the Federal Accounting Standards Advisory Board (FASAB) recently voted to rescind Statement of Federal Financial Accounting Standards No. 11, which established and defined the term ND PP&E, and to reclassify these assets as General PP&E for FY 2003 and beyond. These assets are now referred to as military equipment. Due to the significant accounting and reporting changes approved by the FASAB regarding military equipment, RSSI reporting of military equipment has been terminated. Reporting of quantity and condition information is no longer required.	SFFAS-8, Chapter 3; DoDFMR, Volume 6B, Chapter 11, 110102A; 110201
03.08.36 -		D	Version 5 - These requirements deleted	
03.08.38				
03.08.39 -			Version 2 – These requirements deleted	
03.08.44				
03.08.45		C	Using the same basis of accounting as used for financial statement purposes the property system must be able to measure the following: - Nonfederal Physical Property Investments, and Research and Development Investments for stewardship investments.	SFFAS-8, 84; SFFAS-8, 97; DoDFMR, Volume 6B, Chapter 11, 110102B1, B2
03.08.46		C	Cash grants related to Nonfederal Physical Property programs are recognized and reported as expenses in arriving at the net cost of operations and are not to be included in the INPP report.	DoDFMR, Volume 6B, Chapter 11, 110503B, SFFAS-8, 85
03.08.47 -		D	Version 5 - These requirements deleted	
03.08.50				
03.08.51		A	The property system must produce reports in accordance with user defined criteria. Such reports may: <ul style="list-style-type: none"> <li>• Provide property information to allow appropriate users to conduct an inventory of current holdings or any subset of those holdings at any time.</li> <li>• Allow a user to access both summary data and more detailed</li> </ul>	JFMIP SR-00-4, 12

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			data.	
03.08.52		A	The property system must disclose the amount of operating and capital expenditures used to remediate legacy waste for environmental liabilities. Legacy waste is the remediation efforts covered by the Defense Environmental Restoration Program.	DoDFMR, Volume 4, Chapter 13, 130203A2
03.08.53		A	The property system must disclose the estimated cleanup costs associated with General PP&E placed into service during each fiscal year for environmental liabilities.	DoDFMR, Volume 4, Chapter 13, 130203A7

#### **C4. CHAPTER 4**

### **INVENTORY, OPERATING MATERIALS AND SUPPLIES, STOCKPILE MATERIALS**

The Department of Defense is the largest holder of inventory assets in the Federal government, owning and controlling such assets with net values exceeding \$125 billion. The magnitude of the Department's inventory holdings and their significance to financial management and program operations require stringent systems of accountability and control. Inventory systems must be an integral part of DoD's total financial management system. JFMIP publishes inventory system requirements in JFMIP-SR-03-02.

In addition to systems requirements promulgated by JFMIP, OMB has published specific accounting requirements for inventories and related assets in SFFAS-3, "Accounting for Inventory and Related Property." SFFAS-3 stipulates that inventories be accounted for at historical cost or methods which approximate historical costs. The Department has selected the moving average cost method for valuing its inventory and related materials. Components may request policy exceptions per the Director for Accounting Policy (ODCFO-AP).

This version contains the *Inventory System Requirements* published by JFMIP in 2003. The latest publication recognizes an expansion of the basic *inventory* requirements to include requirements for *related property*, such as operating materials and supplies and stockpile, which although similar in many ways to inventory, may have unique accounting, reporting, and other requirements. Specific mandatory requirements for *Inventory, Supplies and Materials* apply only to those agencies which manage such property in their programs, otherwise they are considered value-added.

**Inventory (Including Operating Materials and Supplies,  
and Stockpile Materials)**

**Functional Requirements**

- |                                                                                         |                                                                                                                   |
|-----------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|
| 1. Inventory Recognition and Valuation                                                  | 21. Inventory, Supplies and Materials Acquisition Process: Acquiring Process                                      |
| 2. Determining Inventory Needs                                                          | 22. Inventory, Supplies and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials   |
| 3. Inventory in Storage                                                                 | 23. Inventory, Supplies and Materials Acquisition Control Process: Item Receipt                                   |
| 4. Inventory Undergoing Repair or in Production                                         | 24. Inventory, Supplies and Materials Acquisition Control Process: Inspection Process                             |
| 5. Inventory Disposition                                                                | 25. Inventory, Supplies and Materials Acquisition Control Process: Placement into Inventory                       |
| 6. Inventory Program Planning and Monitoring                                            | 26. Inventory, Supplies and Materials Acquisition Control Process: Initial Valuation and Financial Categorization |
| 7. Operating Materials and Supplies                                                     | 27. Inventory Valuation and Disposition: Physical Verification                                                    |
| 8. Stockpile Materials                                                                  | 28. Inventory Valuation and Disposition: Accounting for Stored Items                                              |
| 9. Reporting                                                                            | 29. Inventory Valuation and Disposition: Movement and Tracking                                                    |
| 10. Common Requirements for Inventory Classification                                    | 30. Inventory Valuation and Disposition: Accounting for Items In-Transit                                          |
| 11. Interface Reconciliation Requirements                                               | 31. Inventory Valuation and Disposition: Transfer to Repair Status                                                |
| 12. Interface Support Requirements                                                      | 32. Inventory Valuation and Disposition: Account for Repair Cost                                                  |
| 13. General Technical Requirements                                                      | 33. Inventory Valuation and Disposition: Return of Inventory                                                      |
| 14. Security and Internal Controls Requirements                                         | 34. Inventory Valuation and Disposition: Production Ordering                                                      |
| 15. Access to Information Requirements                                                  | 35. Inventory Valuation and Disposition: Work-In-Progress Costs                                                   |
| 16. Data Entry Requirements                                                             | 36. Inventory Valuation and Disposition: Record Finished Goods                                                    |
| 17. Archiving and Purging Requirements                                                  | 37. Stockpile: Management Information                                                                             |
| 18. Inventory, Supplies and Materials Acquisition Process: General Requirements         | 38. Inventory, Supplies, and Material Disposition: Materials Disposition                                          |
| 19. Inventory, Supplies and Materials Acquisition Process: Needs Determination          | 39. Inventory, Supplies, and Material Disposition: Distribution                                                   |
| 20. Inventory, Supplies and Materials Acquisition Process: Budget Establishment Process | 40. Inventory, Supplies, and Material Disposition: Disposal                                                       |

Req Id.	Value Added?	Change Type	Requirement	Source(s)
<b>01 Inventory Recognition and Valuation</b>				
04.01.01			The system must categorize inventory, as defined in SFFAS 3, paragraph 18, as (1) inventory held for sale, (2) inventory held in reserve for future sale, (3) excess, obsolete and unserviceable inventory, or (4) inventory held for repair.	SFFAS-3, 18; DoDFMR, Volume 6B, Chapter 10, 10-64
04.01.02		C	The agency's inventory, supplies and materials system must record inventory when title passes from vendor to the purchasing activity or when the product is delivered to the purchasing entity, whichever is earlier.	DoDFMR, Volume 11B, Chapter 55, G.2; SFFAS-3, 19; JFMIP-SR-03-02, 42
04.01.03		C	The agency's inventory, supplies and materials system must recognize, upon sale (when the title passes or the goods are delivered) or upon use in the provision of a service, the related expense and the cost of those goods shall be removed from inventory.	DoDFMR, Volume 11B, Chapter 55, G.2; SFFAS-3, 19; JFMIP-SR-03-02, Pg. 42
04.01.04			The system shall maintain separate accounts to identify transactions that result in inventory gains, losses and adjustments.	DoDFMR, Volume 11B, Chapter 55, E.4; SFFAS-3, 23; JFMIP-SR-03-02, Pg. 43
04.01.05		C	Where historical cost is identified as the appropriate inventory valuation method, the system must value inventory using the moving average cost (MAC) or other OUSD(C) Accounting Policy approved method. (This guidance has been modified to incorporate the changes addressed in the OUSD(C) MEMORANDUM, Jul 6 2001, Subject: Approved Valuation Method for Inventory Held for Sale and Operating Materials and Supplies).	DoDFMR, Volume 6B, Chapter 10, 1011 (Note 9) and Volume 11B, Chapter 55, H.1 and H.2; SFFAS-3, 22; JFMIP-SR-03-02, Pg. 93, Appendix C
04.01.06		C	When using historical cost, the system must include all appropriate purchase, transportation and production costs incurred to bring the items to their current condition and location.	SFFAS-3, 21 & 43; JFMIP-SR-03-02, Pg. 81, Appendix

Req Id.	Value Added?	Change Type	Requirement	Source(s)
04.01.07			The system must charge any abnormal costs, such as excessive handling or rework costs, to operations of the period.	B, “Historical Cost Method” and Pg. 93, Appendix C SFFAS-3, 21 & 43; JFMIP-SR-03-02, Pg. 81, Appendix B, “Historical Cost Method” and Pg. 93, Appendix C
04.01.08			When using Historical cost, the system must value donated inventory shall be valued at its fair value at the time of donation.	SFFAS-3, 21 & 43; JFMIP-SR-03-02, Pg. 81, Appendix B, “Historical Cost Method” and Pg. 93, Appendix C
04.01.09		C	The system must value inventory acquired through exchange of non-monetary assets (e.g., barter) at the fair value of the asset received at the time of the exchange. Any difference between the recorded amount of the asset surrendered and the fair value of the asset received shall be recognized as a gain or a loss.	SFFAS-3, 43; JFMIP-SR-03-02, Pg. 93, Appendix C
04.01.10			The system must apply the moving average cost (MAC) flow assumptions or other OUSD(C) Accounting Policy approved method in arriving at historical cost of ending inventory and cost of goods sold. (This guidance has been modified to incorporate the changes addressed in the OUSD(C) MEMORANDUM, Jul 6 2001, Subject: Approved Valuation Method for Inventory Held for Sale and Operating Materials and Supplies).	DoDFMR, Volume 6B, Chapter 10, 1011 (Note 9) and Volume 11B, Chapter 55, H; SFFAS-3, 20; JFMIP-SR-03-02, Pg. 93 Appendix C
04.01.11			Version 4 - These requirements deleted	



Req Id.	Value Added?	Change Type	Requirement	Source(s)
04.01.14				
04.01.15		C	The system may value inventories at expected net realizable value method as an exception. Use of this method is acceptable if there is (1) an inability to determine approximate costs, (2) immediate marketability at quoted prices, and (3) unit interchangeability (e.g., petroleum reserves).	SFFAS-3, 26; JFMIP-SR-03-02, App. C, Pg. 93 and 94.
04.01.16			Version 4 - These requirements deleted	
04.01.17		C	The system must record excess, obsolete, and unserviceable inventory. Operating materials and supplies will be valued using the expected net realizable value.	DoDFMR, Volume 11B, Chapter 55, .3C; SFFAS-3, 30; JFMIP-SR-03-02, Pg. 94, Appendix C; OMB Circular A-136, 9.9.3; FASAB-1, page 33

## 02 Determining Inventory Needs & 03 Inventory in Storage

04.02.01 D Version 5 – These requirements deleted

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04.02.22

## 03 Inventory in Storage

04.03.01 D Version 5 – These requirements deleted

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04.03.11

04.03.12 A To support the item receipt process, the agency's inventory, supplies and materials must record information on material returned by customers and provide customer credit/refund on items returned in accordance with the agency's return policy. JFMIP-SR-03-02, 46; DoDFMR, Volume 11B, Chapter 55, pages 55-6 and 7, sections F.5.a. and b

04.03.13 D Version 5 - These requirements deleted

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04.03.38

## 04 Inventory Undergoing Repair or in Production

Req Id.	Value Added?	Change Type	Requirement	Source(s)
04.04.01		D	Version – This requirement deleted	
04.04.02			The system must be able to account for inventory held for repair in one of two ways: (1) the allowance method or (2) the direct method.	DoDFMR, Volume 11B, Chapter 55; SFFAS-3-32; JFMIP-SR-03-02, Pg. 94
04.04.03		D	Version 5 - This requirement deleted	
04.04.04		C	To support the transfer to repair status process, the agency's inventory, supplies and materials system, when using the allowance method, must value inventory held for repair at the same value as a serviceable item. However, an allowance for repairs contra-asset account (i.e., repair allowance) will be established. As the repairs are made the cost of repairs shall be charged to the allowance for repairs account.	DoDFMR, Volume 11B, Chapter 55, H.3.b; SFFAS-3, 32; JFMIP-SR-03-02, Pg. 94
04.04.05		A	To support the transfer to repair status process, the agency's inventory, supplies and materials system, when using the allowance method, must establish an allowance for repairs consistent with the estimated annual cost of repairs or consistent with impaired status in the case of items which will not be repaired within the year.	JFMIP-SR-03-02, 94; SFFAS-3, 32; DoDFMR, Volume 11B, Chapter 55, H.3.b
04.04.06		C	To support the transfer to repair status process, the agency's inventory, supplies and materials system, when using the allowance method, as the repairs are made, the cost of repairs shall be charged to the allowance for repairs account.	DoDFMR, Volume 11B, Chapter 55, H.3.b; SFFAS-3, 32; JFMIP-SR-03-02, 94
04.04.07		C	Under the direct method, inventory held for repair shall be valued at the same value as a serviceable item less the estimated repair costs. When the repair is actually made, the cost of the repair shall be capitalized in the inventory account up to the value of a serviceable item. Any difference between the initial estimated repair cost and the actual repair cost shall be either debited or credited to the repair expense account.	DoDFMR, Volume 11B, Chapter 55; SFFAS-3, 33; JFMIP-SR-03-02, Pg. 94, Appendix C
04.04.08		D	Version 5 - This requirement deleted	
04.04.09		A	If the direct method of accounting for repairs is used (allowance or direct method can be used for inventory and operating materials & supplies): to support the account for repair cost process, the system must calculate the difference between estimated and actual costs of repair and provide to the core	SFFAS-3-32; JFMIP-SR-03-02, 56

Req Id.	Value Added?	Change Type	Requirement	Source(s)
			financial accounting system as either a debit or credit, as appropriate, to the repair expense account.	
04.04.10		D	Version 5 - This requirement deleted	
04.04.11		D	Version 5 - This requirement deleted	
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04.04.24				
<b>05 Inventory Disposition</b>				
04.05.01		D	Version 5 - These requirements deleted	
—				
04.05.35				
<b>06 Inventory Program Planning and Monitoring</b>				
04.06.01		D	Version 5 - These requirements deleted	
—				
04.06.22				
<b>07 Operating Materials and Supplies</b>				
04.07.01			The system must categorize operating materials and supplies as (1) operating materials and supplies held for use, (2) excess, obsolete, and unserviceable operating materials and supplies, or (3) operating materials and supplies held for repair.	DoDFMR, Volume 4, Chapter 4, 040107, DoDFMR, Volume 6B, Chapter 10
04.07.02			The system must apply the consumption method of accounting when recognizing expenses for operating materials and supplies. Operating materials and supplies shall be recorded and reported as assets when produced or purchased.	DoDFMR, Volume 4, Chapter 4, 040105; SFFAS-3, 38; JFMIP-SR-03-02, 65
04.07.03			The system must remove the cost of goods from operating materials and supplies and report them as an operating expense in the period they are issued to an end user for consumption in normal operations.	DoDFMR, Volume 4, Chapter 4, 040105A; SFFAS-3, 39; JFMIP-SR-03-02, 93
04.07.04			The system may apply the purchases method to operating materials and supplies if (1) they are not significant amounts, (2) they are in the hands of the end user for use in normal operations, or (3) it is not cost-beneficial to apply the consumption method of accounting. The purchases method requires that operating materials and supplies be expensed when	DoDFMR, Volume 4, Chapter 4, 040105B; SFFAS-3, 39 and 40

Req Id.	Value Added?	Change Type	Requirement	Source(s)
			purchased.	
04.07.05			The system must value operating materials and supplies on the basis of historical cost as further defined in requirement 04.07.09, which shall include all appropriate purchase and production costs incurred to bring the items to their current condition and location. This requirement does not apply to immaterial amounts.	DoDFMR, Volume 4, Chapter 4, 040107A; SFFAS-3, 42
04.07.06			The system must charge any abnormal costs, such as excessive handling or rework costs, to operations of the period.	DoDFMR, Volume 4, Chapter 4, 040107A; SFFAS-3, 43; JFMIP-SR-03-02, 93
04.07.07			The system must value donated operating materials and supplies at their fair market value at the time of donation.	DoDFMR, Volume 4, Chapter 4, 040107A; SFFAS-3, 43; JFMIP-SR-03-02, 93
04.07.08			The system must value operating materials and supplies acquired through exchange of non-monetary assets at the fair market value of the asset received at the time of the exchange and record as a gain or loss any difference between the recorded amount of the asset surrendered and the fair market value of the asset received.	SFFAS-3, 43; JFMIP-SR-03-02, 93
04.07.09			The system may apply the moving average cost flow assumptions or other OUSD(C) Accounting Policy approved method in arriving at the historical cost of ending operating materials and supplies and cost of goods consumed. (This guidance has been modified to incorporate the changes addressed in the OUSD(C) MEMORANDUM, Jul 6 2001, Subject: Approved Method for Inventory Held for Sale and Operating Materials and Supplies.)	SFFAS-3, 44; DoDFMR, Volume 4, Chapter 4, 040107A
04.07.10			Version 4 - These requirements deleted	
04.07.11				
04.07.12			The system must value excess, obsolete, and unserviceable operating materials and supplies at their estimated net realizable value. (Subject to modification, contact OUSD(C) Accounting Policy at 703-697-3200).	DoDFMR, Volume 4, Chapter 4, 040107C4; SFFAS-3, 48; JFMIP-SR-03-02, 94

Req Id.	Value Added?	Change Type	Requirement	Source(s)
04.07.13			The system must record as a loss (or gain) the difference between the carrying amount of the operating materials and supplies before identification as excess, obsolete, or unserviceable and their estimated net realizable value; and then either report it separately or disclose it in the financial statements.	DoDFMR, Volume 4, Chapter 4, 040107C4; SFFAS-3, 48
04.07.14			The system must record any subsequent adjustments to the estimated net realizable value of excess, obsolete, and unserviceable operating materials and supplies upon disposal as a loss (or gain).	DoDFMR, Volume 4, Chapter 4, 040107C4; SFFAS-3, 48;
<b>08 Stockpile Materials</b>				
04.08.01			The system must apply the consumption method of accounting for the recognition of expense for stockpile materials. These materials are recorded as assets and reported when produced or purchased.	DoDFMR, Volume 4, Chapter 4, 040105; SFFAS-3, 52; JFMIP-SR-03-02, 75
04.08.02			The system must remove the cost of stockpile materials from stockpile materials and report it as an operating expense when issued for use or sale.	DoDFMR, Volume 4, Chapter 4, 040104; SFFAS-3, 52
04.08.03			The system must value stockpile materials, except for war reserve materials, on the basis of historical cost, which shall include all appropriate purchase, transportation and production costs incurred to bring the items to their current condition and location. This requirement does not apply to immaterial amounts.	DoDFMR, Volume 4, Chapter 4, 040106; SFFAS-3, 53; JFMIP-SR-03-02, 48
04.08.04			Version 4 - These requirements deleted	
04.08.05				
04.08.06			The system must charge any abnormal costs, such as excessive handling or rework costs, to operations of the period.	DoDFMR, Volume 4, Chapter 4, 040106; SFFAS-3, 53; JFMIP-SR-03-02, 93
04.08.07			The system may apply the moving average cost flow assumptions, or other OUSD(C) Accounting Policy approved	DoDFMR, Volume 4,

Req Id.	Value Added?	Change Type	Requirement	Source(s)
			method, in arriving at the historical cost of stockpile materials. (See OUSD(C) Memorandum “Approved Method for Inventory Held for Sale and Operating Materials and Supplies” dated July 6, 2001.)	Chapter 4, 040106; SFFAS-3, 53; JFMIP-SR-03-02, 93
04.08.08			The system must reduce the carrying amount of materials to the expected net realizable value for those materials that have suffered (1) a permanent decline in value to an amount less than their cost, or (2) damage or decay. The decline in value shall be recorded as a loss or an expense in the period in which it occurs.	DoDFMR, Volume 4, Chapter 4, 040107; SFFAS-3, 54; JFMIP-SR-03-02, 15
04.08.09			When stockpile materials are authorized for sale, the system must disclose those materials as stockpile materials held for sale.	DoDFMR, Volume 4, Chapter 4, 040403; SFFAS-3, 55; JFMIP-SR-03-02, 15
04.08.10			The system must value the stockpile materials held for sale using the same basis used before they were authorized for sale.	DoDFMR, Volume 4, Chapter 4, 040403; SFFAS-3, 55; JFMIP-SR-03-02, 15
04.08.11			The system must record/maintain any difference between the carrying amounts of the stockpile materials held for sale and their estimated selling price.	DoDFMR, Volume 4, Chapter 4, 040403; SFFAS-3, 55; JFMIP-SR-03-02, 15
04.08.12			When stockpile materials are sold, the system must remove the cost of stockpile materials from the stockpile materials account and report it as cost of goods sold. Any gain (or loss) upon disposal shall be recorded as a gain (or loss) at that time.	DoDFMR, Volume 4, Chapter 4, 040403; SFFAS-3, 55; JFMIP-SR-03-02, 15
<b>09 Reporting</b>				
04.09.01			An entity must disclose in its financial statements the general composition of inventory.	DoDFMR, Volume 11B, Chapter 55,

Req Id.	Value Added?	Change Type	Requirement	Source(s)
				H; SFFAS-3, 35; JFMIP-SR-03-02, 13
04.09.02			An entity must disclose in its financial statements the basis for determining inventory values, including the valuation method and any cost flow assumptions.	DoDFMR, Volume 11B, Chapter 55, H; SFFAS-3, 35; JFMIP-SR-03-02, 13
04.09.03			An entity must disclose in its financial statements changes from the prior year's accounting methods, if any.	DoDFMR, Volume 11B, Chapter 55, H; SFFAS-3, 35; JFMIP-SR-03-02, 13
04.09.04			Unless otherwise presented on the financial statements an entity must disclose in its footnotes to financial statements the balances for each of the following categories of inventory: Available and Purchased for Resale, Held for Repair, Excess, Obsolete, and Unserviceable, Raw Materials, Work in Process, Stockpile and Held for Use.	DoDFMR, Volume 6B, Chapter 10; SFFAS-3, 35; JFMIP-SR-03-02, 13
04.09.05			An entity must disclose in its financial statements any restrictions on the sale of material.	SFFAS-3, 35
04.09.06			An entity must disclose in its financial statements the decision criteria and its changes for identifying the category to which inventory is assigned.	SFFAS-3, 35
04.09.07			Version 4 - This requirement deleted	
04.09.08			The difference between the carrying amount of operating materials and supplies before its identification as excess, obsolete or unserviceable and its estimated net realizable value shall be recognized as a loss/gain and either reported separately or disclosed.	SFFAS-3, 48
04.09.09			An entity shall develop and disclose in its financial statements the criteria for identifying excess, obsolete, and unserviceable operating materials and supplies.	SFFAS-3, 49
04.09.10			An entity must disclose in its financial statements the general composition of operating materials and supplies.	SFFAS-3, 50
04.09.11			An entity must disclose in its financial statements the basis for determining the values of operating supplies and materials, including the valuation method and any cost flow assumptions.	SFFAS-3, 50

Req Id.	Value Added?	Change Type	Requirement	Source(s)
04.09.12			An entity should disclose in its financial statements any changes from the prior year's accounting methods pertaining to operating supplies and materials.	SFFAS-3, 50
04.09.13			An entity must disclose in its financial statements the balances for each of the categories of operating materials and supplies described in SFFAS-3, paragraph 37 (held for use; held for repair; and excess, obsolete, unserviceable).	SFFAS-3, 50
04.09.14			An entity must disclose in its financial statements any restrictions on the use of material.	SFFAS-3, 50
04.09.15			An entity must disclose in its financial statements the decision criteria and its changes for identifying the category to which operating materials and supplies are assigned.	SFFAS-3, 50
04.09.16			An entity must disclose in its financial statements the stockpile materials authorized for sale using the same values used before they were authorized for sale.	SFFAS-3, 55
04.09.17			An entity must disclose in its financial statements any difference between the carrying amounts of stockpile materials held for sale and their estimated selling price. An entity must also remove the cost of materials from stockpile materials and report the cost of stockpile material as cost of goods sold when sold.	SFFAS-3, 55
04.09.18			An entity must disclose in its financial statements the general composition of stockpile materials.	SFFAS-3, 56
04.09.19			An entity must disclose in its financial statements the basis for valuing stockpile materials, including the valuation method and any cost flow assumptions.	SFFAS-3, 56
04.09.20			An entity must disclose in its financial statements the changes from prior year's accounting methods, if any, for stockpile materials.	SFFAS-3, 56
04.09.21			An entity must disclose in its financial statements any restrictions on the use of stockpile materials.	SFFAS-3, 56
04.09.22			An entity must disclose in its financial statements the values for the balances of stockpile materials in each category described in SFFAS-3 (stockpile materials and stockpile materials held for sale).	SFFAS-3, 56
04.09.23			An entity must disclose in its financial statements the decision criteria and its changes for categorizing stockpile materials as held for sale.	SFFAS-3, 56

## 10 Common Requirements for Inventory Classification



Req Id.	Value Added?	Change Type	Requirement	Source(s)
04.10.01		A	The inventory, supplies and materials system must record beginning balances (on-hand), acquisitions, withdrawals (dispositions), and calculate ending balances (on-hand) expressed in dollar values and physical units.	JFMIP-SR-03-02, 20
04.10.02		A	The inventory, supplies and materials system must record item identification, classification (e.g., nomenclature, quantity, description, Federal stock classification or national stock number), initial cost, and subsequent costs related to acquisition (i.e., holding/handling cost).	JFMIP-SR-03-02, 20
04.10.03		A	The system must be in accordance with FASAB requirements on Valuation Methods. Approved valuation methods include: historical (for inventory, operating materials & supplies, and stockpile materials), latest acquisition (for inventory), expected net realizable value (for inventory, operating materials & supplies, and stockpile materials), and allowance or direct method (for inventory and operating materials & supplies). For further valuation definitions, see JFMIP-SR-03-02, Appendix C.	SFFAS-3, 20; JFMIP-SR-03-02, 20
04.10.04		A	The inventory, supplies and materials system must record the condition of the inventory.	JFMIP-SR-03-02, 20
04.10.05		A	The inventory, supplies and materials system must record changes in value of inventory, supplies and materials due to changes in condition or other impacting circumstances.	JFMIP-SR-03-02, 20
04.10.06		A	The inventory, supplies and materials system must record whether material received is hazardous, classified, requires special handling, requires special packaging, and requires munitions list controls, requires trade security controls, or has a shelf life.	JFMIP-SR-03-02, 21
04.10.07		A	The inventory, supplies and materials system must identify the type of transaction affecting the item; e.g., initial acquisition, location, change in location, and disposal.	JFMIP-SR-03-02, 21
04.10.08		A	The inventory, supplies and materials system must provide edits (controls) to prevent duplicate entries and reduce the likelihood of creating erroneous inventory documents/records, thereby ensuring the integrity of data recorded in the system.	JFMIP-SR-03-02, 21
04.10.09		A	The inventory, supplies and materials system must permit only authorized users to enter, modify, or otherwise alter inventory records (see section on Security and Internal Controls).	JFMIP-SR-03-02, 21
04.10.10		A	The inventory, supplies and materials system must provide audit trails to trace transactions from source documents, original input, other systems, and system-generated transactions.	JFMIP-SR-03-02, 21

Req Id.	Value Added?	Change Type	Requirement	Source(s)
04.10.11		A	The inventory, supplies and materials system must enable and account for the transfer of responsibility for inventory from one authorized manager to another authorized manager, ensuring that sufficient information is transferred to provide an audit trail at the gaining management activity.	JFMIP-SR-03-02, 21
04.10.12		A	The inventory, supplies and materials system must provide the capability to relate data elements to each other as discussed, through an integrated data query facility that supports ad hoc query access to financial information described in the document and provides reporting tools for data analysis.	JFMIP-SR-03-02, 21
04.10.13		A	The inventory, supplies and materials system must comply with the Government Paperwork Elimination Act (GPEA) of 1998; requiring Federal agencies to allow, by October 21, 2003, individuals or entities, as an option, to interact with them electronically where practicable.	JFMIP-SR-03-02, 21
04.10.14		A	The inventory, supplies and materials system must adhere to the applicable final "Electronic and Information Technology Accessibility Standards" issued by the Architectural and Transportation Barriers Compliance Board, which address technical and functional performance criteria necessary for such technology to comply with section 508 of the Rehabilitation Act Amendments of 1998.	JFMIP-SR-03-02, 21
04.10.15		A	The system must provide a field for a Unique Item Identifier (UID). A UID is a unique, unambiguous string of alpha numeric characters that enable the identification of a specific item from any other like or unlike it in compliance with ISOs 15434 and 15418. (ISO 5434:2005 defines the manner in which data is transferred to high-capacity ADC media from a supplier's information system and the manner in which data is transferred to the recipient's information system. ISO 15418 is Information technology -- EAN/UCC Application Identifiers and Fact Data Identifiers and Maintenance.) (Inventory, supplies, and materials systems are required to have this field function at all steps in the process from acquisition to disposal. Use of the field is at the discretion of agency management. However, if an agency decides to enable this field, the data in the field must be maintained throughout the lifecycle of the inventoried item.)	JFMIP-SR-03-02, 21

## 11 Interface Reconciliation Requirements

04.11.01		A	To facilitate the reconciliation of information that is common to the core financial management system and to one or more of the financial mixed systems (e.g., inventory, supplies and materials, acquisition, and property management systems) described in the JFMIP Framework document and other JFMIP requirements documents, the single integrated financial management system	JFMIP-SR-03-02, 22
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Req Id.	Value Added?	Change Type	Requirement	Source(s)
			must provide for multiple levels of system access, transaction authorization, and approval authority.	
04.11.02		A	To facilitate the reconciliation of information that is common to the core financial management system and to one or more of the financial mixed systems (e.g., inventory, supplies and materials, acquisition, and property management systems) described in the JFMIP Framework document and other JFMIP requirements documents, the single integrated financial management system must provide for single source data entry.	JFMIP-SR-03-02, 22
04.11.03		A	To facilitate the reconciliation of information that is common to the core financial management system and to one or more of the financial mixed systems (e.g., inventory, supplies and materials, acquisition, and property management systems) described in the JFMIP Framework document and other JFMIP requirements documents, the single integrated financial management system must provide for validation of funds available prior to scheduling payment.	JFMIP-SR-03-02, 22
04.11.04		A	To facilitate the reconciliation of information that is common to the core financial management system and to one or more of the financial mixed systems (e.g., inventory, supplies and materials, acquisition, and property management systems) described in the JFMIP Framework document and other JFMIP requirements documents, the single integrated financial management system must provide for communication of the need for additional funds.	JFMIP-SR-03-02, 22
04.11.05		A	To facilitate the reconciliation of information that is common to the core financial management system and to one or more of the financial mixed systems (e.g., inventory, supplies and materials, acquisition, and property management systems) described in the JFMIP Framework document and other JFMIP requirements documents, the single integrated financial management system must provide for simultaneous posting of budgetary and proprietary accounts.	JFMIP-SR-03-02, 22
04.11.06		A	To facilitate the reconciliation of information that is common to the core financial management system and to one or more of the financial mixed systems (e.g., inventory, supplies and materials, acquisition, and property management systems) described in the JFMIP Framework document and other JFMIP requirements documents, the single integrated financial management system must provide for prepayment examinations from diverse locations.	JFMIP-SR-03-02, 22
04.11.07		A	To facilitate the reconciliation of information that is common to the core financial management system and to one or more of the financial mixed systems (e.g., inventory, supplies and materials, acquisition, and property management systems) described in the	JFMIP-SR-03-02, 22

Req Id.	Value Added?	Change Type	Requirement	Source(s)
			JFMIP Framework document and other JFMIP requirements documents, the single integrated financial management system must provide for controls to ensure transaction processing in proper chronological/numeric sequence.	
04.11.08		A	To facilitate the reconciliation of information that is common to the core financial management system and to one or more of the financial mixed systems (e.g., inventory, supplies and materials, acquisition, and property management systems) described in the JFMIP Framework document and other JFMIP requirements documents, the single integrated financial management system must provide for standard edits for shared data.	JFMIP-SR-03-02, 23

## 12 Interface Support Requirements

04.12.01		A	To support the Interface function the inventory, supplies and materials system must provide capability to interface with agency core accounting system to record the accounting impact of all financial activity at the SGL level, on a daily basis, to support consolidated financial reporting if an agency's financial management system architecture is configured so that the major functions described herein are performed entirely by the inventory, supplies and materials module.	JFMIP-SR-03-02, 23
04.12.02		A	To support the Interface function the inventory, supplies and materials system must provide standard input record format(s) for interface of transactions from other systems to the inventory, supplies and materials system and subject all transactions from interfacing systems to the inventory, supplies and materials financial system edits, validations, and error correction procedures to support data integrity. Erroneous transactions must be maintained and tracked until corrected, posted, or deleted by an authorized user to enable performance measurement.	JFMIP-SR-03-02, 23
04.12.03		A	To support the Interface function the inventory, supplies and materials system must provide for capability to interface to the agency's cost accounting system.	JFMIP-SR-03-02, 23
04.12.04	Y	A	To support the Interface function the inventory, supplies and materials system should provide capability for a two-way interface with the core system for purposes of funds control and funds availability verification.	JFMIP-SR-03-02, 23

## 13 General Technical Requirements

04.13.01		A	To support the general technical functionality, the system must provide for back up and recovery of the system per relevant OMB Circulars.	JFMIP-SR-03-02, 24
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Req Id.	Value Added?	Change Type	Requirement	Source(s)
04.13.02		A	To support the general technical functionality, the inventory, supplies and materials system must allow users to input parameters required to run batch jobs in a production mode either: daily, monthly, quarterly or yearly.	JFMIP-SR-03-02, 24
04.13.03		A	To support the general technical functionality, the inventory, supplies and materials system must provide all users the capability to perform a "Print Screen" function.	JFMIP-SR-03-02, 24
<b>14 Security and Internal Controls Requirements</b>				
04.14.01		A	With regard to security and internal controls, in addition to other Federal security standards, the inventory, supplies and materials system must provide flexible security measures to control user access at varying degrees including: overall system access, capability to perform specific functions (inquiry, update), access to certain functionality.	JFMIP-SR-03-02, 25
04.14.02		A	With regard to security and internal controls, in addition to other Federal security standards, the inventory, supplies and materials system must provide capability to define access to specific functions by named user, class of user, and position.	JFMIP-SR-03-02, 25
04.14.03		A	With regard to security and internal controls, in addition to other Federal security standards, the inventory, supplies and materials system must provide for multiple levels of approvals based on user-defined criteria including dollar limits, type of document processed, etc.	JFMIP-SR-03-02, 25
04.14.04		A	With regard to security and internal controls, in addition to other Federal security standards, the inventory, supplies and materials system must provide the capability to perform reconciliation routines for internal participant accounts, ledgers, and funds, and to identify unsuccessful reconciliations via error log or error report.	JFMIP-SR-03-02, 25
04.14.05		A	With regard to security and internal controls, in addition to other Federal security standards, and for those systems/applications for which the agency, either on its own or through a contractor, has the ability to direct and implement coding changes, the inventory, supplies and materials, system must provide a mechanism to monitor changes to software coding and the responsible individual (authorized user).	JFMIP-SR-03-02, 25
04.14.06		A	With regard to security and internal controls, in addition to other Federal security standards, the inventory, supplies and materials system must provide for adequate management controls, including internal and security controls, policies, and procedures intended to protect the agency's key systems, data, and interfaces from disruption and unauthorized access or alteration,	JFMIP-SR-03-02, 25

Req Id.	Value Added?	Change Type	Requirement	Source(s)
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as prescribed in a variety of statutes and regulations.

### 15 Access to Information Requirements

04.15.01		A	To support the Access to Information process, the inventory, supplies and materials system must comply with the disclosure provisions of the Privacy Act of 1974 (5 U.S.C. § 552A) as amended.	JFMIP-SR-03-02, 26
04.15.02		A	To support the Access to Information process, the inventory, supplies and materials system must allow for the information contained in the system to be queried and present detailed data as requested. This will include user-defined criteria to access data for open or closed accounting periods.	JFMIP-SR-03-02, 26
04.15.03		A	To support the Access to Information process, the inventory, supplies and materials system must provide users with access to on-line guidance or help for performing system functions.	JFMIP-SR-03-02, 26
04.15.04		A	To support the Access to Information process, the inventory, supplies and materials system must allow users to design extract files for their specific requirements, and perform table look-ups and expansion of codes when needed to clarify the information contained within the results of system queries or reports.	JFMIP-SR-03-02, 26
04.15.05		A	To support the Access to Information process, the inventory, supplies and materials system must facilitate the analysis of information contained in the system by allowing analysts to obtain report information and the results of system queries in data files that can be transferred to other applications or analytical tools.	JFMIP-SR-03-02, 26
04.15.06		A	To support the Access to Information process, the inventory, supplies and materials system must provide for easy access to historical files for comparative, analytical, and trend information.	JFMIP-SR-03-02, 26

### 16 Data Entry Requirements

04.16.01		A	To support the Data Entry technical function, the inventory, supplies and materials system must utilize various automated input devices when hard copy applications and correspondence are received. For example, optical character recognition devices, digital imaging tools or other input streamlining technology must be utilized whenever feasible when processing standard hard copy applications or other required correspondence.	JFMIP-SR-03-02, 27
04.16.02		A	To support the Data Entry technical function, the inventory, supplies and materials system must support both batch and real-time on-line data entry and use the same edit and update rules as	JFMIP-SR-03-02, 27

Req Id.	Value Added?	Change Type	Requirement	Source(s)
			appropriate for each mode.	
04.16.03		A	To support the Data Entry technical function, the inventory, supplies and materials system must support simultaneous data entry/access by multiple users in a variety of access modes.	JFMIP-SR-03-02, 27
04.16.04		A	To support the Data Entry technical function, the inventory, supplies and materials system must user entry and query screens must support validation of codes entered on the screen. Assist users in determining correct codes if an invalid code is entered. Provide for inquiry by the user to verify valid codes during the data entry process.	JFMIP-SR-03-02, 27
04.16.05		A	To support the Data Entry technical function, the inventory, supplies and materials system must provide the capability to display inputs required to complete transactions by a user based on the selection of transaction type. Whenever possible, keystroke reducing tools such as drop down menus should be utilized to reduce chance of data entry error.	JFMIP-SR-03-02, 27
04.16.06		A	To support the Data Entry technical function, the inventory, supplies and materials system must display a message to the user notifying them of the acceptance or rejection of each transaction once all inputs are completed.	JFMIP-SR-03-02, 27
04.16.07	Y	A	To support the Data Entry technical function, the inventory, supplies and materials system should identify erroneous inputs with corrective recommendations.	JFMIP-SR-03-02, 27
04.16.08	Y	A	To support the Data Entry technical function, the inventory, supplies and materials system should provide the capability for financial users to create comments relating to all types of transactions using free-form text.	JFMIP-SR-03-02, 27

#### 17 Archiving and Purging Requirements

04.17.01		A	To support the Archiving and Purging process, the inventory, supplies and materials system must provide an automated means for permanently storing electronic data.	JFMIP-SR-03-02, 28
04.17.02		A	To support the Archiving and Purging process, the inventory, supplies and materials system must archive transactions and related information needed for audit trails in a format accessible by audit software.	JFMIP-SR-03-02, 28
04.17.03		A	To support the Archiving and Purging process, the inventory, supplies and materials system must provide the authorized system administrator the flexibility to determine whether records are to be archived or purged. Of those documents that meet the criteria the system must allow selective action. The system must include the capability to establish and maintain	JFMIP-SR-03-02, 28



Req Id.	Value Added?	Change Type	Requirement	Source(s)
			user defined archival criteria.	
04.17.04		A	To support the Archiving and Purging process, the inventory, supplies and materials system must retain system records in accordance with Federal regulations established by the National Archives and Records Administration (NARA), GAO, and others. Prevent the purging of transactions prior to the proper period in accordance with regulations governing the retention of documents and transactions	JFMIP-SR-03-02, 28
<b>18 Inventory, Supplies, and Materials Acquisition Process: General Requirements</b>				
04.18.01		A	To support the Inventory, Supplies, and Materials acquisition process, the agency's inventory, supplies and materials system must provide asset identifier in order to include all costs incurred and track total acquisition/contracting cost.	JFMIP-SR-03-02, 31
04.18.02		A	To support the Inventory, Supplies, and Materials acquisition process, the agency's inventory, supplies and materials system must track the asset identifier to the specific document used to acquire the asset, e.g., purchase order, task order, etc.	JFMIP-SR-03-02, 31
<b>19 Inventory, Supplies, and Materials Acquisition Process: Needs Determination</b>				
04.19.01		A	To support the Inventory, Supplies, and Materials need determination process, the agency's inventory, supplies and materials system must record customer demand and replenishment lead time data for a period of time (as specified by management), identify anomalies (such as unusual spikes in customer demand), and compute demand and lead time forecasts based upon a regular schedule determined by management.	JFMIP-SR-03-02, 32
04.19.02		A	To support the Inventory, Supplies, and Materials need determination process, the agency's inventory, supplies and materials system must compute and routinely update the ordering costs, as determined by management.	JFMIP-SR-03-02, 32
04.19.03		A	To support the Inventory, Supplies, and Materials need determination process, the agency's inventory, supplies and materials system must estimate and routinely update the per unit holding cost.	JFMIP-SR-03-02, 32
04.19.04		A	To support the Inventory, Supplies, and Materials need determination process, the agency's inventory, supplies and materials system uses either Economic Order Quantity (EOQ) or any other management approved method to minimize total costs of inventory, supplies, and materials, including the sum of ordering or holding costs may be used to compute the optimum order quantity.	JFMIP-SR-03-02, 32



Req Id.	Value Added?	Change Type	Requirement	Source(s)
04.19.05		A	To support the Inventory, Supplies, and Materials need determination process, the agency's inventory, supplies and materials system must compute the safety level of an item, if any, on a regular schedule. The safety level may include variables stipulated by management to establish intended service levels.	JFMIP-SR-03-02, 32
04.19.06		A	To support the Inventory, Supplies, and Materials need determination process, the agency's inventory, supplies and materials system recompute the reorder point level on a regular schedule, considering the item's acquisition lead time, quantity, safety level, repair cycle level, if applicable, and any applicable non-demand-based levels. Demand-based items may be procured when the items on-hand and on-order are equal to or less than the reorder point.	JFMIP-SR-03-02, 32
04.19.07		A	To support the Inventory, Supplies, and Materials need determination process, the agency's inventory, supplies and materials system record the authorization and expiration of non-demand based requirements, i.e., special program requirements, war reserve requirements, and provisioning requirements.	JFMIP-SR-03-02, 33
04.19.08		A	To support the Inventory, Supplies, and Materials need determination process, the agency's inventory, supplies and materials system must determine if replenishment is needed on a regular schedule, basing the determination on net item and reorder point.	JFMIP-SR-03-02, 33
04.19.09		A	To support the Inventory, Supplies, and Materials need determination process, the agency's inventory, supplies and materials system must schedule replenishment reviews on a regular basis.	JFMIP-SR-03-02, 33
04.19.10		A	To support the Inventory, Supplies, and Materials need determination process, the agency's inventory, supplies and materials system must provide access to the following information: <ul style="list-style-type: none"> <li>• fiscal year</li> <li>• organization code</li> <li>• cost center</li> <li>• estimated amount</li> <li>• estimated quantity</li> <li>• project code</li> <li>• program code</li> <li>• transaction date</li> <li>• action code (new/modification)</li> <li>• subject to funds availability indicator</li> <li>• interagency agreement number</li> <li>• performance measure code</li> <li>• description</li> </ul>	JFMIP-SR-03-02, 33

Req Id.	Value Added?	Change Type	Requirement	Source(s)
			<ul style="list-style-type: none"> <li>• estimated amounts increased and/or decreased</li> <li>• revenue source code</li> <li>• agency location code</li> <li>• shelf life.</li> </ul>	
04.19.11	Y	A	To support the Inventory, Supplies, and Materials need determination process, the agency's inventory, supplies and materials system should compute overall production targets necessary to fill customers' orders and meet operating schedules.	JFMIP-SR-03-02, 34
04.19.12	Y	A	To support the Inventory, Supplies, and Materials need determination process, the agency's inventory, supplies and materials system should support predefined inspection plans and quality standards, as determined by management.	JFMIP-SR-03-02, 34
04.19.13	Y	A	To support the Inventory, Supplies, and Materials need determination process, the agency's inventory, supplies and materials system should access the estimated quantity associated with establishing the obligation where applicable.	JFMIP-SR-03-02, 34
04.19.14	Y	A	To support the Inventory, Supplies, and Materials need determination process, the agency's inventory, supplies and materials system should enable electronic approvals, notification alerts, and point-of-entry automated requisition forms.	JFMIP-SR-03-02, 34
04.19.15	Y	A	To support the Inventory, Supplies, and Materials need determination process, the agency's inventory, supplies and materials system should allow for collection of scrap and waste rates on Inventory, Supplies and Materials	JFMIP-SR-03-02, 34
04.19.16	Y	A	To support the Inventory, Supplies, and Materials need determination process, the agency's inventory, supplies and materials system should make contract termination recommendations based on mathematical models of termination costs, ordering costs, and holding costs	JFMIP-SR-03-02, 34
<b>20 Inventory, Supplies, and Materials Acquisition Process: Budget Establishment Process</b>				
04.20.01		A	To support budget establishment process, the agency's inventory, supplies and materials system must support the budgeting of resources for Inventory, Supplies and Materials.	JFMIP-SR-03-02, 35
04.20.02		A	To support budget establishment process, the agency's inventory, supplies and materials system must identify available funds by item.	JFMIP-SR-03-02, 35
04.20.03		A	To support budget establishment process, the agency's inventory, supplies and materials system must distinguish available funds for items that are slow moving and carried in the	JFMIP-SR-03-02, 35

Req Id.	Value Added?	Change Type	Requirement	Source(s)
			inventory for more than one accounting cycle	
04.20.04		A	To support budget establishment process, the agency's inventory, supplies and materials system must provide access to the core financial system to ensure funds are available prior to submitting approval of a request for acquisition of inventory items	JFMIP-SR-03-02, 35
04.20.05		A	To support budget establishment process, the agency's inventory, supplies and materials system must disallow the creation of any obligation that would exceed the available funding	JFMIP-SR-03-02, 35
04.20.06		A	To support budget establishment process, the agency's inventory, supplies and materials system must identify funds utilized and rates of fund utilization by item	JFMIP-SR-03-02, 35
04.20.07		A	To support budget establishment process, the agency's inventory, supplies and materials system must control availability of funds by item	JFMIP-SR-03-02, 35
04.20.08		A	To support budget establishment process, the agency's inventory, supplies and materials system must calculate fund usage and project the date on which funds will be exhausted at the current rate of usage	JFMIP-SR-03-02, 35

## 21 Inventory, Supplies, and Materials Acquisition Process: Acquiring Process

04.21.01		A	<p>To support the Inventory, Supplies, and Materials acquiring process, the agency's inventory, supplies and materials system must provide access to the core financial system to obtain the following information:</p> <ul style="list-style-type: none"> <li>• fiscal year</li> <li>• appropriation/treasury fund symbol</li> <li>• organization code</li> <li>• cost center</li> <li>• object classification</li> <li>• project code</li> <li>• program code</li> <li>• commitment amount</li> <li>• obligation amount</li> <li>• contractor name, including any previous company names prior to any notation agreements; (management will determine the number or necessary names required)</li> <li>• supplier TIN</li> <li>• interagency agreement number</li> <li>• trading partner</li> <li>• award date</li> <li>• transaction date</li> <li>• effective date</li> <li>• action code</li> </ul>	JFMIP-SR-03-02, 37 & 38
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Req Id.	Value Added?	Change Type	Requirement	Source(s)
			<ul style="list-style-type: none"> <li>• product or service description</li> <li>• amounts increased and/or amounts decreased</li> <li>• subject to funds availability indicator</li> </ul> <p>Use account definitions consistent with the account definitions in the USSGL. Any expansion to the chart of accounts must roll up to the accounts as defined in the USSGL (as provided in the Treasury Financial Manual).</p>	
04.21.02		A	To support the Inventory, Supplies, and Materials acquiring process, the agency's inventory, supplies and materials system must access to the full estimated cost of the interagency agreement (both direct and indirect costs need to be provided for evaluation).	JFMIP-SR-03-02, 38
04.21.03		A	To support the Inventory, Supplies, and Materials acquiring process, the agency's inventory, supplies and materials system must maintain transaction details to support account balances.	JFMIP-SR-03-02, 38
04.21.04		A	<p>To support the Inventory, Supplies, and Materials acquiring process, the agency's inventory, supplies and materials system must provide access to a hard copy or an electronic copy (where cost effective) of the entire executed (signed) (Per FAR 4.201, the entire signed contract is provided to the paying office.) contract, including the following data elements recorded at obligation and necessary for payment and/or other financial processes:</p> <ul style="list-style-type: none"> <li>• contract number and all associated delivery order numbers or task order numbers (including modification number, if any); Purchase Order (PO) number (including modification number, if any); blanket purchase agreement (BPA) number and all associated BPA call numbers (including modification number, if any); or obligating document number (if different from contract number)</li> <li>• contractor name and address</li> <li>• contract administration office</li> <li>• payment office</li> <li>• unit of issue/measure</li> <li>• unit price</li> <li>• extended price</li> <li>• quantity</li> <li>• variance amount allowed</li> <li>• total amount</li> <li>• payment terms and conditions, e.g., discount terms, applicable payment clauses, withhold indicator, withhold percentage, etc.</li> <li>• delivery/performance schedule</li> <li>• estimated completion date</li> <li>• payment type (e.g., prompt pay, fast pay, progress pay, or partial pay)</li> <li>• names of government-designated receiving, invoice-</li> </ul>	JFMIP-SR-03-02, 38 & 39

Req Id.	Value Added?	Change Type	Requirement	Source(s)
			<p>approving, and acceptance officials.</p> <ul style="list-style-type: none"> <li>• shipping terms, e.g., FOB destination</li> </ul>	
04.21.05		A	To support the Inventory, Supplies, and Materials acquiring process, the agency's inventory, supplies and materials system must identify the method of acquisition, e.g., purchase, donated, etc.	JFMIP-SR-03-02, 39
04.21.06		A	<p>To support the Inventory, Supplies, and Materials acquiring process, the agency's inventory, supplies and materials system must create a skeletal record or other mechanism for capturing information on item in-transit from the providing entity (e.g., vendor, donator, etc.). The skeletal record or other mechanism is required only for inventory, supplies and materials for which the Government has taken title. For example, the skeletal record or other mechanism may identify the following on newly acquired property:</p> <ul style="list-style-type: none"> <li>• Name and address of the shipper/vendor</li> <li>• Estimated date of delivery</li> <li>• Shipping address ("ship to" address)</li> <li>• Requisition information (e.g., contract/purchase order, or other requisition document number; name and address of requisitioning organization)</li> <li>• Order Date</li> </ul>	JFMIP-SR-03-02, 39
04.21.07		A	To support the Inventory, Supplies, and Materials acquiring process, the agency's inventory, supplies and materials system must complete the skeletal inventory record, or create an inventory record for items with no skeletal record, upon assuming possession of the inventory item.	JFMIP-SR-03-02, 39
04.21.08		A	To support the Inventory, Supplies, and Materials acquiring process, the agency's inventory, supplies and materials system must record the method of acquiring each inventory item or bulk inventory items (e.g., direct purchase, completed work-in-process, donation, non-reciprocal transfer or reciprocal transfer), and the date of acquisition.	JFMIP-SR-03-02, 39
04.21.09		A	To support the Inventory, Supplies, and Materials acquiring process, the agency's inventory, supplies and materials system must record quantity, date of physical receipt, and condition of item received when a condition assessment is required.	JFMIP-SR-03-02, 39
04.21.10		A	To support the Inventory, Supplies, and Materials acquiring process, the agency's inventory, supplies and materials system must record the inspection date for items delivered.	JFMIP-SR-03-02, 39
04.21.11		A	To support the Inventory, Supplies, and Materials acquiring process, the agency's inventory, supplies and materials system must record the acceptance date for items delivered.	JFMIP-SR-03-02, 39

Req Id.	Value Added?	Change Type	Requirement	Source(s)
04.21.12		A	To support the Inventory, Supplies, and Materials acquiring process, the agency's inventory, supplies and materials system must forward physical receipt information, including quantity and date of physical receipt, to the acquisition system and core financial system.	JFMIP-SR-03-02, 40
04.21.13	Y	A	<p>To support the Inventory, Supplies, and Materials acquiring process, the agency's inventory, supplies and materials system should access other information where applicable and available, such as</p> <ul style="list-style-type: none"> <li>• performance measure code</li> <li>• revenue source code</li> <li>• additional funding indicator, including increases and decreases</li> <li>• line item number, including access to contract line item data</li> <li>• agency location code</li> <li>• name and phone number of agency contracting/acquisition/procurement official responsible for acquiring the inventory, supplies and materials item(s)</li> <li>• minimum acceptable shelf-life date</li> <li>• warranty information</li> </ul>	JFMIP-SR-03-02, 40
04.21.14	Y	A	<p>To support the acquiring process, the agency's inventory, supplies and materials system should access to the following information related to an EFT payment:</p> <ul style="list-style-type: none"> <li>• contract number and all associated delivery order numbers or task order numbers (including modification number, if any); PO number (including modification number, if any); BPA number and all associated BPA call numbers (including modification number, if any); name and remittance address</li> <li>• automated access to government-wide systems such as, Business Partner Network (includes Central Contractor Registration), E-authentication, Integration Acquisition Environment</li> <li>• the Fedwire Transfer System telegraphic abbreviation of the contractor's financial agent</li> <li>• name, address, telegraphic abbreviation, and nine-digit RTN of the financial institution receiving the wire transfer payment if the contractor's financial agent is not connected directly to the Fedwire Transfer System online.</li> </ul>	JFMIP-SR-03-02, 40
04.21.15	Y	A	To support the acquiring process, the agency's inventory, supplies and materials system should provide the ability to cross-reference requisition orders, contract numbers, and related interagency agreements.	JFMIP-SR-03-02, 40
04.21.16	Y	A	To support the acquiring process, the agency's inventory, supplies and materials system should enable electronic obligation of funds, approvals and signatures, and notification alerts for pending actions.	JFMIP-SR-03-02, 41

Req Id.	Value Added?	Change Type	Requirement	Source(s)
04.21.17	Y	A	To support the acquiring process, the agency's inventory, supplies and materials system should enable periodic obligations such as, contract-specified cost escalations to existing contract line numbers.	JFMIP-SR-03-02, 41
<b>22 Inventory, Supplies, and Materials Acquisition Control Process: Control of Inventory, Supplies and Materials</b>				
04.22.01		A	To support the control of Inventory, Supplies and Materials, the agency's inventory, supplies and materials system must record changes in quantities, including unit of issue/measure, where applicable, for beginning balance adjustments, additions, and deletions, and compute ending balances by category.	JFMIP-SR-03-02, 43
04.22.02		A	To support the control of Inventory, Supplies and Materials, the agency's inventory, supplies and materials system must provide an audit trail for all adjustments, to include who made the adjustment and when, to quantities and units.	JFMIP-SR-03-02, 43
04.22.03		A	To support the control of Inventory, Supplies and Materials, the agency's inventory, supplies and materials system must record the estimated value of donated inventory.	JFMIP-SR-03-02, 43
04.22.04		A	To support the control of Inventory, Supplies and Materials, the agency's inventory, supplies and materials system must: generate data for the journal entries necessary for recording changes in the valuation including any associated gains or losses.	JFMIP-SR-03-02, 43
04.22.05		A	To support the control of Inventory, Supplies and Materials, the agency's inventory, supplies and materials system must record asset identifier.	JFMIP-SR-03-02, 44
04.22.06		A	To support the control of Inventory, Supplies and Materials, the agency's inventory, supplies and materials system must record location.	JFMIP-SR-03-02, 44
04.22.07		A	To support the control of Inventory, Supplies and Materials, the agency's inventory, supplies and materials system must record the current owner (e.g., the agency, contractor, grantee, etc.).	JFMIP-SR-03-02, 44
04.22.08		A	To support the control of Inventory, Supplies and Materials, the agency's inventory, supplies and materials system must record an item's condition.	JFMIP-SR-03-02, 44
04.22.09		A	To support the control of Inventory, Supplies and Materials, the agency's inventory, supplies and materials system must record identity of inventory custodian and/or accountable organization.	JFMIP-SR-03-02, 44
04.22.10		A	To support the control of Inventory, Supplies and Materials, the	DoDFMR,



Req Id.	Value Added?	Change Type	Requirement	Source(s)
			agency's inventory, supplies and materials system must record in-transit information to establish/maintain accountability and control over Government Inventory, Supplies and Materials, (e.g., name and address of the shipper/vendor, estimated date of delivery, shipping address, item identification, and source information).	Volume 11B, Chapter 55, G.3.e; JFMIP-SR-03-02, 44
04.22.11		A	To support the control of Inventory, Supplies and Materials, the agency's inventory, supplies and materials system must provide for Physical Inventory/Cycle Counting functionality and processing.	JFMIP-SR-03-02, 44
04.22.12		A	To support the control of Inventory, Supplies and Materials, the agency's inventory, supplies and materials system must record the acquisition cost of individual items acquired through bulk purchase.	JFMIP-SR-03-02, 44
04.22.13	Y	A	To support the control of inventory, supplies and materials, the agency's inventory, supplies and materials system should provide information on current inventories and historical usage to be used in capacity planning.	JFMIP-SR-03-02, 44
04.22.14	Y	A	To support the control of Inventory, Supplies and Materials, the agency's inventory, supplies and materials system should compute overall production targets necessary to fill customers' orders and meet operating schedules.	JFMIP-SR-03-02, 44
04.22.15	Y	A	To support the control of Inventory, Supplies and Materials, the agency's inventory, supplies and materials system should support the incorporation of item availability and anticipated lead times for delivering orders into a master production schedule.	JFMIP-SR-03-02, 44
04.22.16	Y	A	To support the control of Inventory, Supplies and Materials, the agency's inventory, supplies and materials system should support predefined inspection plans and quality standards.	JFMIP-SR-03-02, 44
04.22.17	Y	A	To support the control of Inventory, Supplies and Materials, the agency's inventory, supplies and materials system should identify the type of cost or basis of valuation recorded (e.g., acquisition cost, estimated fair market value, revaluation, present value).	JFMIP-SR-03-02, 44
04.22.18	Y	A	To support the control of Inventory, Supplies and Materials, the agency's inventory, supplies and materials system should support lot control and serial control of inventory for traceability requirements.	JFMIP-SR-03-02, 44
04.22.19	Y	A	To support the control of Inventory, Supplies and Materials, the agency's inventory, supplies and materials system should	DoDFMR, Volume 11B, Chapter 55,



Req Id.	Value Added?	Change Type	Requirement	Source(s)
			support shelf life tracking.	I.6.b; JFMIP-SR-03-02, 44
04.22.20	Y	A	To support the control of Inventory, Supplies and Materials, the agency's inventory, supplies and materials system should support ownership status (i.e., owned, non-owned, or consigned).	JFMIP-SR-03-02, 44
04.22.21	Y	A	To support the control of Inventory, Supplies and Materials, the agency's inventory, supplies and materials system should support unit of measure (UOM) conversion for various functions (i.e., shipping, stocking, and ordering).	JFMIP-SR-03-02, 44
04.22.22	Y	A	To support the control of Inventory, Supplies and Materials, the agency's inventory, supplies and materials system should support multiple sources of supply and cost.	JFMIP-SR-03-02, 45

### **23 Inventory, Supplies, and Materials Acquisition Control Process: Item Receipt**

04.23.01		A	To support the item receipt process, the agency's inventory, supplies and materials system must record information on the procurement receipt document in sufficient detail to allow matching of receipt, purchase order/contract, and invoice for payment purposes. Examples of data to collect include item numbers, quantities, units of measure, vendor, purchase order number, and storage location.	JFMIP-SR-03-02, 46
04.23.02		A	To support the item receipt process, the agency's inventory, supplies and materials system must complete skeletal record of donated (including gifted or bequeathed items) items to include such information as quantity, description, estimated fair market value of each item received, receipt date, method of acquisition, etc. in sufficient detail to initiate appropriate accountability and financial control.	JFMIP-SR-03-02, 46
04.23.03		A	To support the item receipt process, the agency's inventory, supplies and materials system must record, for Prompt Pay Act purposes, the date of receipt or the date of acceptance is used, whichever is later.	JFMIP-SR-03-02, 46
04.23.04		A	To support the item receipt process, the agency's inventory, supplies and materials system must record partial and full receipts of orders along with item that are backordered.	JFMIP-SR-03-02, 46
04.23.05		A	To support the item receipt process, the agency's inventory, supplies and materials system must provide for performing quantity and price conversions between different units of issue/measure. For example, the item purchase unit may be cases (cs) and the receiving activity unit of issue/measure may be each (ea).	JFMIP-SR-03-02, 46

Req Id.	Value Added?	Change Type	Requirement	Source(s)
04.23.06		A	To support the item receipt process, the agency's inventory, supplies and materials system must identify transportation discrepancies (i.e., any discrepancy between the government or commercial bill of lading and item received), and generate the transportation discrepancy report (e.g., SF 361, Transportation Discrepancy Report).	JFMIP-SR-03-02, 46
04.23.07	Y	A	To support the item receipt process, the agency's inventory, supplies and materials system should assign lot control and serialization numbers.	JFMIP-SR-03-02, 46
04.23.08	Y	A	To support the item receipt process, the agency's inventory, supplies and materials system should provide disposition codes for subsequent actions of rejected materials.	JFMIP-SR-03-02, 46
04.23.09	Y	A	To support the item receipt process, the agency's inventory, supplies and materials system should record items being returned to vendor, including items on backorder.	JFMIP-SR-03-02, 47
04.23.10	Y	A	To support the item receipt process, the agency's inventory, supplies and materials system should ensure incoming materials are appropriately labeled or marked and readily visible.	JFMIP-SR-03-02, 47

#### **24 Inventory, Supplies, and Materials Acquisition Control Process: Inspection Process**

04.24.01		A	To support the inspection process, the agency's inventory, supplies and materials system must record the acceptance or rejection of new or returned items at their destination and the quantities of each. Update inventory on hand information as a result	JFMIP-SR-03-02, 47
04.24.02		A	To support the inspection process, the agency's inventory, supplies and materials system must update accountability records to record acceptance or rejection of new or returned items	JFMIP-SR-03-02, 47
04.24.03		A	To support the inspection process, the agency's inventory, supplies and materials system must record the date of acceptance for purposes of the Prompt Payment Act	JFMIP-SR-03-02, 47
04.24.04		A	To support the inspection process, the agency's inventory, supplies and materials system must provide information, such as quantity, asset identifier, and cost on items received and accepted necessary to support the payment management function of the core financial system.	JFMIP-SR-03-02, 47
04.24.05		A	To support the inspection process, the agency's inventory, supplies and materials system must identify shipping discrepancies (e.g., SF 364, Report of Discrepancy) and product quality deficiencies (e.g., SF 368, Product Quality Deficiency	JFMIP-SR-03-02, 47

Req Id.	Value Added?	Change Type	Requirement	Source(s)
			Report) between the items received and the information provided on shipping documents and purchase orders, to support follow-up.	
04.24.06	Y	A	To support the inspection process, the agency's inventory, supplies and materials system should identify shipments of components for any inventoried items.	JFMIP-SR-03-02, 47
<b>25 Inventory, Supplies, and Materials Acquisition Control Process: Placement into Inventory</b>				
04.25.01		A	To support the inventory placement process, the agency's inventory, supplies and materials system must identify the intended location of the item and track its movement from the point of initial receipt to its final destination.	JFMIP-SR-03-02, 47
04.25.02		A	To support the inventory placement process, the agency's inventory, supplies and materials system must record identifiers, quantities, condition, location, and other information as determined by management, necessary to establish physical control.	JFMIP-SR-03-02, 47
04.25.03		A	To support the inventory placement process, the agency's inventory, supplies and materials system must record items within an item class or category as determined necessary by management for maintaining control over inventory, supplies, and materials.	JFMIP-SR-03-02, 48
04.25.04		A	To support the inventory placement process, the agency's inventory, supplies and materials system must provide an identifier for identifying restrictions on the sale, or use, or disposal of inventory, supplies, and materials by category and item.	JFMIP-SR-03-02, 48
<b>26 Inventory, Supplies, and Materials Acquisition Control Process: Initial Valuation and Categorization</b>				
04.26.01		A	To support the initial valuation and financial categorization process, the agency's inventory, supplies and materials system must capture both unit cost and sales price of an inventory item.	JFMIP-SR-03-02, 48
04.26.02		A	To support the initial valuation and financial categorization process, the agency's inventory, supplies and materials system must maintain sufficient information to support the inventory valuation method chosen in the Budgeting and Purchase Planning functions, consistent with Federal accounting requirements outlined in JFMIP-SR-03-02, Appendix C. Approved valuation methods include: historical (for Inventory, Operating Materials & Supplies, and Stockpile Materials), latest acquisition (for Inventory), expected net realizable value (for Inventory, Operating Materials & Supplies, and Stockpile	JFMIP-SR-03-02, 48

Req Id.	Value Added?	Change Type	Requirement	Source(s)
			Materials), and allowance or direct method (for Inventory and Operating Materials & Supplies).	
04.26.03		A	To support the initial valuation and financial categorization process, the agency's inventory, supplies and materials system must Include all appropriate purchase, transportation, and production costs incurred to get the item to its current condition and location.	JFMIP-SR-03-02, 48
04.26.04		A	To support the initial valuation and financial categorization process, the agency's inventory, supplies and materials system must categorize inventory items as (1) inventory held for sale, (2) inventory held in reserve for future sale, (3) excess, obsolete, and unserviceable inventory, or (4) inventory held for repair.	JFMIP-SR-03-02, 48; SFFAS-3, 18; DoDFMR, Volume 6B, Chapter 10, 1011 (Note 9) and Volume 11B, Chapter 55, G.3
04.26.05		A	To support the initial valuation and financial categorization process, the agency's inventory, supplies and materials system must categorize operating material and supplies as (1) operating material and supplies held for use, (2) operating material and supplies held for repair and (3) operating material and supplies excess, obsolete, and unserviceable.	DoDFMR, Volume 6B, Chapter 10, 1-M; SFFAS-3, 36; JFMIP-SR-03-02, 48
04.26.06		A	To support the initial valuation and financial categorization process, the agency's inventory, supplies and materials system must categorize stockpile materials as (1) held for sale or use and (2) held in reserve.	DoDFMR, Volume 6B, Chapter 10, 101111; SFFAS-3, 51; JFMIP-SR-03-02, 48
04.26.07		A	To support the initial valuation and financial categorization process, the agency's inventory, supplies and materials system must provide interface data required to meet core financial system requirements.	JFMIP-SR-03-02, 48
04.26.08		A	To support the initial valuation and financial categorization process, the agency's inventory, supplies and materials system must provide total cost information by financial category for items added into inventory to the core financial system for posting by the General Ledger Management function and the Cost Management function. Financial categories are defined as: <ul style="list-style-type: none"> <li>• Inventory -- tangible personal property that is: (1) held for sale, (2) in the process of production for sale, or (3) to be used in</li> </ul>	JFMIP-SR-03-02, 48

Req Id.	Value Added?	Change Type	Requirement	Source(s)
			<p>the provision of services for a fee</p> <ul style="list-style-type: none"> <li>• Operating Materials and Supplies -- tangible personal property to be consumed in normal operations</li> <li>• Stockpile Materials -- strategic and critical materials held due to statutory requirements for use in national defense, conservation, or national emergencies</li> </ul>	
04.26.09		A	To support the initial valuation and financial categorization process, the agency's inventory, supplies and materials system must if the agency has a cost accounting system to support a manufacturing, industrial fund, or similar activities, provide the cost of items, and other information as determined by management, needed to determine item consumption/usage and assess performance.	JFMIP-SR-03-02, 48
04.26.10		A	To support the initial valuation and financial categorization process, the agency's inventory, supplies and materials system must provide information, such as description, quantity, asset identifier, and other information as specified by management, needed to support reconciliation between the inventory system's records and other systems' records.	JFMIP-SR-03-02, 48

## 27 Inventory Valuation and Disposition: Physical Verification

04.27.01		A	To support the physical verification process, the agency's inventory, supplies and materials system must provide support for physical verification of inventory balances by location and item type in accordance with management selection criteria such as by (1) sequential selection of rows or areas within a warehouse or facility, (2) random selection, (3) weighed selection towards higher dollar, higher turn-over activity items, or (4) blind count (performance of a physical inventory without the knowledge of, or access to, the on-hand quantity balance in the inventory records).	DoDFMR, Volume 6B, Chapter 10, 55.1.2; JFMIP-SR-03-02, 49
04.27.02		A	To support the physical verification process, the agency's inventory, supplies and materials system must record changes in physical condition (e.g., excellent, good, fair, or poor), quantities, etc., based on the results of physical inventory verifications.	JFMIP-SR-03-02, 49
04.27.03		A	To support the physical verification process, the agency's inventory, supplies and materials must, if the agency maintains perpetual inventory records, provide for the matching of physical counts with inventory quantity and financial records through cycle counting or other inventory management techniques.	JFMIP-SR-03-02, 49
04.27.04		A	To support the physical verification process, the agency's inventory, supplies and materials must, if the agency does not maintain perpetual inventory records, provide for reconciliation	JFMIP-SR-03-02, 49

Req Id.	Value Added?	Change Type	Requirement	Source(s)
			using beginning of period inventory balances, receipts, and dispositions up to the cutoff point for the physical inventory.	
04.27.05		A	To support the physical verification process, the agency's inventory, supplies and materials system must retain records of physical inventory counts until (a) the count is reconciled and (b) all adjusting entries for the physical count are resolved and entered into the financial records.	JFMIP-SR-03-02, 49
04.27.06		A	To support the physical verification process, the agency's inventory, supplies and materials system must identify all errors arising from reconciliation processes that apply to a time period prior to the last inventory adjustment. All such errors must be corrected, to include appropriate adjustments to prior gains and losses.	JFMIP-SR-03-02, 50
04.27.07		A	To support the physical verification process, the agency's inventory, supplies and materials system must enable the use of management determined error codes (such as incorrect entities, leaks or spills, wrong location, receipt error, stock picking error, shipping error, etc.) that would aid in the consistent identification and reporting of the causes of variance between inventory, supplies and materials records and physical counts.	JFMIP-SR-03-02, 50
04.27.08		A	To support the physical verification process, the agency's inventory, supplies and materials system must provide the ability to (1) identify historically slow periods of operation when there is little movement of inventory, supplies and materials items, (2) prevent or minimize the movement of inventory, supplies and materials items to be counted on the day the items are selected for counting, and (3) use transaction histories to trace the movement of items and reconcile the count.	JFMIP-SR-03-02, 50
04.27.09		A	To support the physical verification process, the agency's inventory, supplies and materials system must restrict access to approve adjustments resulting from physical counts to only authorized individuals, including those having tiered or restricted levels of access.	JFMIP-SR-03-02, 50
04.27.10		A	To support the physical verification process, the agency's inventory, supplies and materials system must record approval of management of inventory adjustments and referrals of potential fraud or theft to investigators.	JFMIP-SR-03-02, 50
04.27.11		A	To support the physical verification process, the agency's inventory, supplies and materials system must calculate the inventory accuracy rate, based on management approved methodology (A common method used is number of accurate items or records divided by the number of items or records counted.).	JFMIP-SR-03-02, 50

Req Id.	Value Added?	Change Type	Requirement	Source(s)
04.27.12		A	To support the physical verification process, the agency's inventory, supplies and materials system must record management identified assessment of risk (based on activity or turnover, dollar value, sensitivity/classification of item(s), and criticality of the item(s) to production or mission readiness) and degree of control required by segment, class, or type of Inventory, Supplies and Materials.	JFMIP-SR-03-02, 50
04.27.13		A	To support the physical verification process, the agency's inventory, supplies and materials system must record management determined frequency of physical count verification by segment, class, or type of Inventory, Supplies and Materials.	JFMIP-SR-03-02, 50
04.27.14		A	To support the physical verification process, the agency's inventory, supplies and materials system must record management established tolerances or criteria for selection of variances to research such as: (1) effect on operations or mission readiness, (2) quantity and dollar value, and (3) characteristics of the items with the variance, such as sensitive, classified, or items susceptible to fraud or theft.	JFMIP-SR-03-02, 50
04.27.15		A	To support the physical verification process, the agency's inventory, supplies and materials system must provide cut-off date to ensure all inventory and related items that should get counted do and aid in identifying items, for which title has not passed, that are received after the cut-off date are not included.	JFMIP-SR-03-02, 50
04.27.16		A	To support the physical verification process, the agency's inventory, supplies and materials system must provide information, such as (1) shipping and receiving records, (2) relocation of inventory items within a warehouse or facility, and (3) production usage records, to aid in the research of variance causes and to ensure the proper adjustment of inventory records.	JFMIP-SR-03-02, 50
04.27.17		A	To support the physical verification process, the agency's inventory, supplies and materials system must identify and compare performance goal(s) established by management, such as an inventory count accuracy goal of 95 percent, adjustments and number of accurate physical counts, dollar value and quantity of adjustments, to the results of actual physical counts by warehouse, facility, item type, or other agency specific selection/performance measurement criteria.	JFMIP-SR-03-02, 51
04.27.18		A	To support the physical verification process, the agency's inventory, supplies and materials system must identify the existence of inventory stored at outside/off-site locations and the personnel or organization responsible for verifying its physical existence.	JFMIP-SR-03-02, 51



Req Id.	Value Added?	Change Type	Requirement	Source(s)
04.27.19		A	To support the physical verification process, the agency's inventory, supplies and materials system must record the identity (including description, location, condition, quantity, etc.) of slow moving or excess obsolete inventory and related items that could be segregated and precounted.	JFMIP-SR-03-02, 51
04.27.20	Y	A	To support the physical verification process, the agency's inventory, supplies and materials system should record the identity of the employee/supervisor responsible for establishing and maintaining physical control over items by location, segment, type of item, etc., to compare to inventory accuracy rates to aid in holding appropriate personnel accountable for achieving the organization's performance goals (e.g., accuracy rate).	JFMIP-SR-03-02, 51
04.27.21	Y	A	To support the physical verification process, the agency's inventory, supplies and materials system should provide or interface with the tools used to perform the count (e.g., prenumbered count cards or tags, count sheets, or electronic or radio frequency devices).	JFMIP-SR-03-02, 51
04.27.22	Y	A	To support the physical verification process, the agency's inventory, supplies and materials system should record electronic confirmation from other parties responsible for storing items that are recorded in the inventory, supplies and materials system.	JFMIP-SR-03-02, 51

## 28 Inventory Valuation and Disposition: Accounting for Stored Items

04.28.01		A	To support the accounting for stored items process, the agency's inventory, supplies and materials system must record reductions in the dollar value and quantity of inventory items destroyed, lost, or pilfered.	JFMIP-SR-03-02, 51
04.28.02		A	If financial adjustments are required as a result of a physical verification, the system must, to support the accounting for stored items process, send the appropriate information to the core financial system and cost accounting system to ensure they stay in balance with the inventory system.	JFMIP-SR-03-02, 51
04.28.03		A	To support the accounting for stored items process, the agency's inventory, supplies and materials system must adjust inventory item costs for significant differences between the amount recorded for the items upon receipt and the invoiced amounts paid for the goods or any refunds/rebates.	JFMIP-SR-03-02, 51
04.28.04		A	To support the accounting for stored items process, the agency's inventory, supplies and materials system must generate financial transactions to record the transfer of inventory between financial categories such as from inventory held for sale to excess,	JFMIP-SR-03-02, 52



Req Id.	Value Added?	Change Type	Requirement	Source(s)
			obsolete, and unserviceable inventory, or between cost categories as defined for internal management. Send this information to the core financial system and cost accounting system as appropriate.	
04.28.05		A	To support the accounting for stored items process, the agency's inventory, supplies and materials system must recognize and record unrealized holding gains/losses when using the latest acquisition cost method for valuing inventory. Approved valuation methods include: historical (for inventory, operating materials & supplies, and stockpile materials), latest acquisition (for inventory), expected net realizable value (for inventory, operating materials & supplies, and stockpile materials), and allowance or direct method (for inventory and operating materials & supplies). See JFMIP-SR-03-02, Appendix C, for further definitions of categories of inventory, supplies, and materials that can value items using latest acquisition costs.	DoDFMR, Volume 11B, Chapter 55, H.1; JFMIP-SR-03-02, 52; ; SFFAS-3, 3
04.28.06		A	To support the accounting for stored items process, the agency's inventory, supplies and materials system must calculate the historical cost of ending inventory and cost of goods sold using a cost flow assumption method.	JFMIP-SR-03-02, 52
04.28.07		A	To support the accounting for stored items process, the agency's inventory, supplies and materials system must make adjustments to inventory valuations to reflect net realizable value instead of historical cost or latest acquisition cost if the conditions specified in SFFAS Number 3 under "Exception to Valuation" are met or if the inventory is declared to be excess, obsolete, or unserviceable in accordance with SFFAS Number 3.	JFMIP-SR-03-02, 52; SFFAS-3, 26
04.28.08		A	To support the accounting for stored items process, the agency's inventory, supplies and materials system must maintain the distinction between the cost of inventory items and selling price. Make adjustments to them separately.	JFMIP-SR-03-02, 52
04.28.09		A	To support the accounting for stored items process, the agency's inventory, supplies and materials system must compute the value of items on the inventory record by multiplying quantities on hand or on loan by the unit cost of the applicable item (consistent with the allowable inventory valuation methods, as described in Appendix C). These values are totaled and the data given to management reconcile with the general ledger value.	JFMIP-SR-03-02, 52

## 29 Inventory Valuation and Disposition: Movement Tracking

04.29.01		A	To support the movement and tracking process, the agency's inventory, supplies and materials system must record changes in the location of an inventory item, such as from one warehouse to another, and any associated changes in the person or	JFMIP-SR-03-02, 53
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Req Id.	Value Added?	Change Type	Requirement	Source(s)
			organization responsible for stewardship of the item.	
04.29.02		A	To support the movement and tracking process, the agency's inventory, supplies and materials system must record the asset identifier, description, cost, and quantities of items in transit from one location to another.	JFMIP-SR-03-02, 53
04.29.03	Y	A	To support the movement and tracking process, the agency's inventory, supplies and materials system should provide a confirmation receipt to losing organization.	JFMIP-SR-03-02, 53
<b>30 Inventory Valuation and Disposition: Accounting for Items In-Transit</b>				
04.30.01		A	To support the accounting for items in-transit process, the agency's inventory, supplies and materials system must record the asset identifier, description, cost, and quantities of items shipped from contractors or vendors for which title has passed to the government.	DoDFMR, Volume 11B, Chapter 55, G.2; JFMIP-SR-03-02, 53
04.30.02		A	To support the accounting for items in-transit process, the agency's inventory, supplies and materials system must record the cost and quantity (including asset identifier and description data) of items shipped from the inventory organization to another organization for which accountability has been retained by the inventory organization until receipt by the recipient.	JFMIP-SR-03-02, 53
04.30.03		A	To support the accounting for items in-transit process, the agency's inventory, supplies and materials system must record the cost, quantity, and identity (including asset identifier and description data) of items in transit to the initial storage location, between storage locations, to a customer, or to a disposal activity.	JFMIP-SR-03-02, 54
04.30.04		A	To support the accounting for items in-transit process, the agency's inventory, supplies and materials must require systematic review and follow-up of aged in-transit deliveries. Specifically, the system must require review and follow-up on a scheduled basis, i.e., after 30 days and 60 days. The system must also require a mandatory disposition review after 90 days.	JFMIP-SR-03-02, 54
<b>31 Inventory Valuation and Disposition: Transfer to Repair Status</b>				
04.31.01		A	To support the transfer to repair status process, the agency's inventory, supplies and materials system must record the asset identifier, description, cost, and quantities of items transferred from its current status to "in repair." Provide information to the core financial system to record the change in financial category.	JFMIP-SR-03-02, 55
04.31.02		A	To support the transfer to repair status process, the agency's inventory, supplies and materials system must adjust the valuation of inventory items in accordance with the repair	JFMIP-SR-03-02, 55;

Req Id.	Value Added?	Change Type	Requirement	Source(s)
			accounting treatment selected by the agency in conformance with SFFAS Number 3.	SFFAS-3, 21
<b>32 Inventory Valuation and Disposition: Account for Repair Cost</b>				
04.32.01		A	To support the account for repair cost process, the agency's inventory, supplies and materials system must capture the direct and indirect costs of repair activities using either the direct or allowance methods of accounting for inventory held for repair.	JFMIP-SR-03-02, 55
04.32.02		A	If the allowance method of accounting for repairs is used (allowance or direct method can be used for Inventory and Operating Materials & Supplies): to support the account for repair cost process, the system must capture estimates for repair, via annual (or period) credit(s), to an allowance for repairs account.	JFMIP-SR-03-02, 55 and Appendix C
04.32.03		A	If the allowance method of accounting for repairs is used (allowance or direct method can be used for Inventory and Operating Materials & Supplies): to support the account for repair cost process, the system must capture the actual cost of repair, by asset identifier, and create a debit charge to an allowance for repairs account.	JFMIP-SR-03-02, 55-56 and Appendix C
04.32.04		A	If the direct method of accounting for repairs is used (allowance or direct method can be used for Inventory and Operating Materials & Supplies): To support the account for repair cost process, the system must capture the estimated cost of repair by item, including asset identifier, within the category of inventory held for repair.	JFMIP-SR-03-02, 56 and Appendix C
04.32.05		A	If the direct method of accounting for repairs is used (allowance or direct method can be used for Inventory and Operating Materials & Supplies): To support the account for repair cost process, the system must capture the actual cost of repair for each item by asset identifier.	JFMIP-SR-03-02, 56 and Appendix C
04.32.06		A	To support the account for repair cost process, the agency's inventory, supplies and materials system must record the method of accounting, e.g., direct or allowance, used to account for repair of an item held in inventory held for repair.	SFFAS-3, 32; JFMIP-SR-03-02, 56

### 33 Inventory Valuation and Disposition: Return of Inventory

04.33.01		A	To support the return to inventory process, the agency's inventory, supplies and materials system must record the transfer of an inventory item from the status of "in repair" to its proper status and location. Provide information such as cost, quantity, asset identifier, description, change in status, etc., to the core financial system to record the change in financial	JFMIP-SR-03-02, 56
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Req Id.	Value Added?	Change Type	Requirement	Source(s)
			category.	
04.33.02		A	To support the return to inventory process, the agency's inventory, supplies and materials must, if the item is determined to be unserviceable, transfer it to the disposal process and remove item information from the inventory system once accepted by the disposal system.	JFMIP-SR-03-02, 56
<b>34 Inventory Valuation and Disposition: Production Ordering</b>				
04.34.01		A	To support the production ordering process, the agency's inventory, supplies and materials system must support the establishment (including technical specifications and accounting classification needed by the inventory system) of orders to be placed with a contractor or other government entity to perform production work on items needed.	JFMIP-SR-03-02, 57
04.34.02		A	To support the production ordering process, the agency's inventory, supplies and materials system must project the production elements necessary to complete the production cycle. These production elements must reflect bills of material, manufacturing requirements, and production time to produce or repair products.	JFMIP-SR-03-02, 57
<b>35 Inventory Valuation and Disposition: Work-In-Progress Costs</b>				
04.35.01		A	To support the accounting for work-in-progress costs process, the agency's inventory, supplies and materials system must provide financial information in the appropriate format and method to other financial management systems used by the agency. For example, provide work-in-process costs by the designated accounting classification structure (e.g., fund, program, organization, project, object class) to the core financial system and cost accounting system.	JFMIP-SR-03-02, 57
04.35.02		A	To support the accounting for work-in-progress costs process, the agency's inventory, supplies and materials system must accept cost and other appropriate information from a separate cost accounting system to support cost accumulation by work elements such as job order, activities, products, etc.	JFMIP-SR-03-02, 57
04.35.03		A	To support the accounting for work-in-progress costs process, the agency's inventory, supplies and materials system must track accumulated costs, by asset identifier, including the cost of direct materials, direct labor, and overhead where applicable (including standard costs and rates, if applicable) for work-in-process. Percentage of completion methodology should be used to value work-in-process.	JFMIP-SR-03-02, 57
04.35.04		A	To support the accounting for work-in-progress costs process, the agency's inventory, supplies and materials system must	JFMIP-SR-

Req Id.	Value Added?	Change Type	Requirement	Source(s)
			provide features to record unit costs and prices of products and services.	03-02, 57
<b>36 Inventory Valuation and Disposition: Record Finished Goods</b>				
04.36.01		A	To support the recording finished goods process, the agency's inventory, supplies and materials system must transfer work-in-progress to finished goods for inventory categorization and accounting purposes.	JFMIP-SR-03-02, 58
04.36.02		A	To support the recording finished goods process, the agency's inventory, supplies and materials system must identify the intended location of the item and track its movement from the point of initial receipt to its final destination.	JFMIP-SR-03-02, 58
04.36.03		A	To support the recording finished goods process, the agency's inventory, supplies and materials system must record identifiers, quantities, condition, location, and other elements necessary to establish control.	JFMIP-SR-03-02, 58
04.36.04		A	To support the recording finished goods process, the agency's inventory, supplies and materials system must classify inventory items by item class or type to meet agency needs for management and control.	JFMIP-SR-03-02, 58
<b>37 Stockpile: Management Information</b>				
04.37.01		A	To support the requirements for management information, the agency's inventory, supplies and materials system must support a summary of the following information, which may be provided in the form of a report: Accept Unfilled Orders. The dollar amount of orders accepted from other accounts within government for goods and services to be furnished on a reimbursable basis. In the case of transactions with the public, these orders are amounts advanced or collected for which the account or fund has not yet performed the service or incurred its own obligations for that purpose [GAO: A Glossary of Terms Used in the Federal Budget Process].	JFMIP-SR-03-02, 59
04.37.02		A	To support the requirements for management information, the agency's inventory, supplies and materials system must support a summary of the following information, which may be provided in the form of a report: Post Discrepancies. The numbers and types of discrepancies found between items ordered and received. This enables managers to identify potential problem areas in the ordering and distribution processes. It is supported by detailed information on specific discrepancies to support follow-up and resolution activities.	JFMIP-SR-03-02, 59
04.37.03		A	To support the requirements for management information, the agency's inventory, supplies and materials system must support	JFMIP-SR-

Req Id.	Value Added?	Change Type	Requirement	Source(s)
			a summary of the following information, which may be provided in the form of a report: Record Acceptance and Rejection Summary. The number of items received, accepted, and rejected from each supplier. This can be used to evaluate the performance of suppliers and in reconciling with payment and general ledger posting activities.	03-02, 59
04.37.04		A	To support the requirements for management information, the agency's inventory, supplies and materials system must support a summary of the following information, which may be provided in the form of a report: Identify Days Supply. The number of days until the current on-hand quantity of an item or group of items is likely to become zero, based on current demand forecasts.	JFMIP-SR-03-02, 59
04.37.05		A	To support the requirements for management information, the agency's inventory, supplies and materials system must support a summary of the following information, which may be provided in the form of a report: Master Inventory. Information regarding all items in inventory at a location, such as item numbers, descriptions, quantity on hand, unit cost, and location.	JFMIP-SR-03-02, 59
04.37.06		A	To support the requirements for management information, the agency's inventory, supplies and materials system must support a summary of the following information, which may be provided in the form of a report: Inactive Inventory. Information regarding items that have not been used over a user-defined period to allow managers to identify slow-moving items	JFMIP-SR-03-02, 59
04.37.07		A	To support the requirements for management information, the agency's inventory, supplies and materials system must support a summary of the following information, which may be provided in the form of a report: Item Expiration/Shelf Life. Information regarding items that have expired or are due to expire.	JFMIP-SR-03-02, 59
04.37.08		A	To support the requirements for management information, the agency's inventory, supplies and materials system must support a summary of the following information, which may be provided in the form of a report: Cycle Count. Provides the status of cycle counting in each warehouse, for inventory verification purposes.	JFMIP-SR-03-02, 59
04.37.09		A	To support the requirements for management information, the agency's inventory, supplies and materials system must support a summary of the following information, which may be provided in the form of a report: Inventory Accuracy. Provides information regarding variances between actual counts and on-hand quantities as a result of performing a physical inventory.	DoDFMR, Volume 11B, Chapter 55, T.2.c; JFMIP-SR-03-02, 59

Req Id.	Value Added?	Change Type	Requirement	Source(s)
04.37.10		A	To support the requirements for management information, the agency's inventory, supplies and materials system must support a summary of the following information, which may be provided in the form of a report: Inventory Undergoing Repair or in Production. Inventory in the process of production for sale or to be consumed in the production of goods for sale are classified as inventory under SFFAS Number 3. The inventory system must be able to account for items or activities associated with these types of inventory.	DoDFMR, Volume 11B, Chapter 55, G.3; JFMIP-SR-03-02, 60
04.37.11		A	To support the requirements for management information, the agency's inventory, supplies and materials system must support a summary of the following information, which may be provided in the form of a report: Repair Status. Identifies items, by management specified criteria, transferred from an inventory facility to a repair facility and either the return of the item back into active inventory or the transfer to the disposal process because the item was determined to be unserviceable.	DoDFMR, Volume 11B, Chapter 55, H.3; JFMIP-SR-03-02, 60
04.37.12		A	To support the requirements for management information, the agency's inventory, supplies and materials system must support a summary of the following information, which may be provided in the form of a report: Production Order. Provides information, including technical specifications and accounting classifications, regarding work to be performed for items needed in inventory. The order should identify projected bills of material, manufacturing requirements, and production time to produce or repair products.	JFMIP-SR-03-02, 60
04.37.13		A	To support the requirements for management information, the agency's inventory, supplies and materials system must support a summary of the following information, which may be provided in the form of a report: Work-in-Process Tracking. Accumulated costs of work-in-progress, by asset identifier, program, project code, or other management specified criteria, including the cost of direct materials, direct labor, and overhead, where applicable.	JFMIP-SR-03-02, 60

### **38 Inventory, Supplies, and Materials Disposition: Materials Disposition**

04.38.01		A	To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's inventory, supplies and materials system must provide access to the following information: fiscal year.	JFMIP-SR-03-02, 62
04.38.02		A	To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's inventory, supplies and materials system must provide access to the following	JFMIP-SR-03-02, 62



Req Id.	Value Added?	Change Type	Requirement	Source(s)
			<p>information:</p> <ul style="list-style-type: none"> <li>• fiscal year</li> <li>• transaction code (e.g. sale, transfer, loan, disposal)</li> <li>• item description</li> <li>• asset identifier</li> <li>• performance measure code</li> <li>• transaction dates (date item issued/disposed and received by customer)</li> <li>• status (in storage, in transit, etc.)</li> <li>• quantity distributed, in transit, disposed</li> <li>• quantity of items remaining on hand subsequent to distribution/disposal activities</li> <li>• item condition</li> <li>• unit of issue/measure for each item</li> <li>• unit price of items distributed</li> <li>• unit cost of items distributed/disposed</li> <li>• extended price of items distributed/disposed</li> <li>• shipping costs of items distributed/disposed</li> <li>• date customer/disposal activity received the items</li> <li>• name, address, contact information regarding transporter</li> <li>• contract terms regarding delivery (e.g., FOB) or constructive delivery</li> <li>• date item received by customer</li> <li>• increase in the cost of goods sold account</li> <li>• gain or loss recognized as a result of the item's distribution</li> </ul>	
04.38.03		A	The system must reflect changes in the quantity and cost of items on hand due to distribution/disposal activities.	JFMIP-SR-03-02, 63
04.38.04		A	The system must support account balances by providing an audit trail with access to specific transaction details.	JFMIP-SR-03-02, 63
04.38.05		A	The system must use a chart of accounts consistent with the basic number structure and titles provided in the USSGL. Any expansion to the numbering system must roll up to the posting accounts provided in the USSGL.	JFMIP-SR-03-02, 63
04.38.06		A	<p>To support this process, the agency's inventory, supplies and materials system must access to the following customer information:</p> <ul style="list-style-type: none"> <li>• authorization of customer eligibility</li> <li>• organization code</li> <li>• trading partner (Treasury Dept code)</li> <li>• loan agreement number and all associated delivery order numbers or task order numbers (including change order number, if any)</li> <li>• purchase order number (including change order number, if any)</li> <li>• blanket purchase agreement (BPA) number and all associated BPA call numbers (including change order number, if any)</li> </ul>	JFMIP-SR-03-02, 64



Req Id.	Value Added?	Change Type	Requirement	Source(s)
			<ul style="list-style-type: none"> <li>• change in product or service descriptions</li> <li>• change in unit of measure</li> <li>• change in quantity</li> <li>• change in total amount</li> <li>• change in delivery/performance schedule</li> <li>• Provide the ability to compare customer order records to issue records and flag any differences for follow-up</li> <li>• cost center code</li> <li>• object classification</li> <li>• project code</li> <li>• program code</li> <li>• funded through date (for those contracts that are incrementally funded)</li> <li>• variances between available funds provided prior to order fulfillment and the sales price of items requested</li> <li>• quantities requested</li> <li>• customer name and address, specifications such as government-designated receiving, certifying, and acceptance official, if appropriate</li> <li>• date request received; and other data needed consistent with the inventory program</li> </ul>	
04.38.07		A	To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's inventory, supplies and materials system must record unfilled orders if checks or cash are received with the customer order, record it against the customer order and send the information to the Receipt Management function of the core financial system for proper recognition of the associated liability to reflect the customer advance.	JFMIP-SR-03-02, 65
04.38.08		A	To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's inventory, supplies and materials system must differentiate between price and historical cost.	JFMIP-SR-03-02, 65
04.38.09		A	To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's inventory, supplies and materials system must record revenue earned and the appropriate offsetting account (e.g., cash, receivables, advances) in the amount for which the inventory items are sold (price).	JFMIP-SR-03-02, 65
04.38.10		A	To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's inventory, supplies and materials system must identify item requests/orders for which the funds designated by the customer to purchase the items is less than the sales price of the items due to price changes, etc.	JFMIP-SR-03-02, 65
04.38.11		A	To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's inventory, supplies	DoDFMR, Volume 4,

Req Id.	Value Added?	Change Type	Requirement	Source(s)
			and materials system must record the consumption (including cost, asset identifier, description, quantity, etc.) of operating materials and supplies by management identified cost object identifier code to facilitate cost accounting and program management.	Chapter 4, 040105; JFMIP-SR-03-02, 65
04.38.12		A	To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's inventory, supplies and materials system must provide indicators to identify any sensitive, classified, or other management determined items which restrict the loan or disposal process of an inventory, supplies, or material item.	JFMIP-SR-03-02, 65
04.38.13		A	To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's inventory, supplies and materials system must flag any restricted inventory, supplies, or materials items that are designated for loan or disposal and provide a system control, which must be overridden by management, to prevent improper loan or disposal activities.	JFMIP-SR-03-02, 65
04.38.14	Y	A	To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's inventory, supplies and materials system should access other information where applicable and available: revenue source code.	JFMIP-SR-03-02, 65
04.38.15	Y	A	To support the inventory, supplies and materials Disposition process, the agency's inventory, supplies and materials system should provide the following capabilities: Access other information where applicable and available: <ul style="list-style-type: none"> <li>• revenue source code</li> <li>• additional funding indicator, including increases and decreases</li> <li>• line item number, including access to contract line item data</li> <li>• signature (or electronic alternative) of acceptance official at agency or organization receiving the items</li> <li>• name, title, phone number, and mailing address of acceptance official at agency or organization receiving the items</li> <li>• Unique Item Identifier (note: When UIDs are used, data syntax and semantics for high capacity advanced information technology devices should conform to ISO 15434 and ISO15418 respectively)</li> </ul>	JFMIP-SR-03-02, 65
04.38.16	Y	A	To support the requirements for Inventory, Supplies, and Materials disposition process, the agency's inventory, supplies and materials system should have the capability to use Electronic Data Interchange (EDI) to obtain customer orders electronically without the need for manual keying.	JFMIP-SR-03-02, 66

### 39 Inventory, Supplies, and Materials Disposition: Distribution

Req Id.	Value Added?	Change Type	Requirement	Source(s)
04.39.01		A	To support the inventory, supplies and materials Distribution process, the agency's inventory, supplies and materials system must access the following information: <ul style="list-style-type: none"> <li>• pick lists to be used in pulling inventory items from storage person or organization responsible for stewardship of loaned item(s)</li> <li>• location of loaned items</li> </ul>	JFMIP-SR-03-02, 67
04.39.02		A	To support the inventory, supplies and materials Distribution process, the agency's inventory, supplies and materials system must identify unfilled customer orders.	JFMIP-SR-03-02, 67
04.39.03		A	To support the inventory, supplies and materials Distribution process, the agency's inventory, supplies and materials system must provide the ability to backorder unfilled customer orders as policy permits when insufficient stock is available to fulfill the total requirement.	JFMIP-SR-03-02, 67
04.39.04		A	To support the inventory, supplies and materials Distribution process, the agency's inventory, supplies and materials system must provide the ability to compare customer order records to issue records and flag any differences for follow-up.	JFMIP-SR-03-02, 67
04.39.05		A	To support the inventory, supplies and materials Distribution process, the agency's inventory, supplies and materials system must provide quality controls to ensure all appropriate costs have been provided to the pricing formula for a particular customer order.	JFMIP-SR-03-02, 67
04.39.06		A	To support the inventory, supplies and materials Distribution process, the agency's inventory, supplies and materials system must provide the ability to develop the information necessary (e.g., payment terms, invoice date, item quantity, unit price, extended price, invoice amount, and additional charges such as transportation, etc.) to prepare an initial invoice for a customer that provides adequate support for the prices charged.	JFMIP-SR-03-02, 67

#### **40 Inventory, Supplies, and Materials Disposition: Disposal**

04.40.01		A	To support the disposal of inventory, supplies and materials process, the agency's inventory, supplies and materials system must account for the proceeds resulting from the disposal process.	JFMIP-SR-03-02, 68
04.40.02		A	To support the disposal of inventory, supplies and materials process, the agency's inventory, supplies and materials system must calculate the quantity and cost of items designated as "excess, obsolete, unserviceable, or unissuable."	JFMIP-SR-03-02, 68
04.40.03		A	To support the disposal of inventory, supplies and materials process, the agency's inventory, supplies and materials system	JFMIP-SR-

Req Id.	Value Added?	Change Type	Requirement	Source(s)
			must identify Munitions List Items, small arms, and other controlled items such as Flight-Safety Critical Aircraft Parts (FSCAP) and items requiring trade security controls.	03-02, 68

## **C5. CHAPTER 5**

### **REVENUE (INCLUDING FINANCING SOURCES) AND ACCOUNTS RECEIVABLE**

The Department of Defense, like most federal agencies, receives the vast majority of its operating funds through appropriations authorized by Congress. From the proprietary accounting perspective, appropriations are accounted for as financing sources when used. Appropriations Used occurs when an entity acquires goods and services or provides grants that are authorized to be paid out of those appropriations. The Department annually uses over \$200 billion of appropriated capital.

However, in addition to appropriations, DoD annually earns over \$50 billion of revenues from providing goods and services to the public and other governmental entities. DoD's revenue arose as a result of exchange transactions, i.e., the Department provided goods and services in exchange for monetary resources. In any given year, DoD receives about \$300 billion in revenues and financing sources (including interest earned, gains, donations, and other miscellaneous inflows of resources).

Accounting and systems requirements for recognizing revenue and financing sources and establishing and managing receivable/debts are primarily contained in JFMIP SR-99, SFFAS, reporting requirements of Treasury FACTS I and FACTS II, and intergovernmental reconciliations and eliminations in accordance with OMB Form and Content (OMB Bulletin 97-01, as amended) and the DoDFMR, Volume 6B.

This version of this document contains items requiring DUNS numbers (05.02.08 in this chapter). Per OUSD(C) Accounting Policy, this is "in advance of a recent request by OMB for comments on a proposed OMB memorandum that establishes such a requirement for DUNS for intra-governmental payments. The OMB needs to confer with the Department of the Treasury to develop clear and concise procedures for expanding payment requirements that must be carried out by people other than disbursing office personnel. Although the requirement for the DUNS takes the government closer to meeting its outsourcing/privatization goals, it places a severe burden in terms of knowledge/qualification requirements for government personnel responsible for all aspects of payment processing. The issue of intra-governmental payments involving both a payment and collection process is at the core of the implementation dilemma." Per OUSD(C) e-mail of 06SEP02, "The OMB has agreed to allow the DoD to utilize the Department of Defense Activity Address Code (DoDAAC) instead of Dun and Bradstreet's Data Universal Numbering System (DUNS) numbers to identify buying and selling activities." *NOTE:* A business may have more than one DUNS number, and the number(s) may change; questions regarding this paragraph may be directed to DFAS-IN/NRR at [ccl-bluebook@dfas.mil](mailto:ccl-bluebook@dfas.mil).

## **Revenue (Including Financing Sources) and Accounts Receivable**

### **Functional Requirements**

1. Recognize Revenue (Including Financing Sources)
2. Establish Receivables, Maintain and Update Account Information
3. Generate Bills/Statements
4. Record Collections
5. Manage Delinquent Debt
6. Reporting
7. Customer Order Options
8. Remittance Options
9. Cashier Function
10. Proprietary and Budgetary Accounting Functions
11. Deposit Account Function
12. Transaction Validation
13. Revenue Recognition
14. Revenue Estimation
15. Automated Reconciliation
16. Performance Measurement
17. Audit Trail
18. On-Line Query Capability
19. Ad-Hoc Query Capability
20. Records Retention
21. Interface Requirements
22. Security

Req. ID	Value Added?	Change Type	Requirement	Source(s)
<b>01 Recognize Revenue (Including Financing Sources)</b>				
05.01.01			Version 4 - This requirement deleted	
05.01.02			When a transaction with the public or another Government entity is at a price that is unusual or nonrecurring, the system should recognize a gain or loss rather than revenue or expense so as to differentiate such transactions.	SFFAS-7, 35; DoDFMR, Volume 4, Chapter 18, 180201, D.
05.01.03			The system must recognize revenue when services are performed for the public or another government entity (except for specific services produced to order under a contract).	SFFAS-7, 36(a); DoDFMR, Volume 4, Chapter 18, 180201, A. 2. a.; DoDFMR, Volume 4, Chapter 3, 030301
05.01.04			When specific goods are made to order under a contract or specific services are produced under a contract (either short or long term), the system must recognize revenue in proportion to the estimated total costs for the goods or services acquired to fulfill the contract.	SFFAS-7, 36(b); DoDFMR, Volume 4, Chapter 18, 180201, A . 2. b.

Req. ID	Value Added?	Change Type	Requirement	Source(s)
05.01.05			When goods are kept in inventory so that they are available to customers when ordered, the system must recognize revenue only when the goods are delivered to the customer.	SFFAS-7, 36(c); DoDFMR, Volume 4, Chapter 18, 180201, A. 2. c.
05.01.06			When services are rendered continuously over time, or the right to use an asset extends continuously over time (such as the use of borrowed money or the rental of space in a building), the system must recognize revenue in proportion to the passage of time or the use of the asset.	SFFAS-7, 36(d); DoDFMR, Volume 4, Chapter 18, 180201, A. 2. d.
05.01.07			When an asset other than inventory is sold, the system must recognize any gain (or loss) when the asset is delivered to the purchaser.	SFFAS-7, 36(e); DoDFMR, Volume 4, Chapter 18, 180201, A. 2. e
05.01.08			When advance fees or payments are received, such as for large-scale, long-term projects, the system must recognize revenue only after costs are incurred from providing the goods and services (regardless of whether the fee or payment is refundable).	SFFAS-7, 37; DoDFMR, Volume 4, Chapter 18, 180304, Volume 4, Chapter 12, 120201
05.01.09			To the extent that realization of the full amount of revenue is not probable due to returns, allowances, price predetermination, or other reasons apart from credit losses, the system must reduce recognized revenue by separate provisions (such as through the use of a sales return account) for amounts that can be reasonably estimated. The amount of such provisions must be reflected as revenue adjustments, rather than cost of operations, and must be separately shown.	SFFAS-7, 41; DoDFMR, Volume 4, Chapter 18, Figures 18-3, 18-5 and 18-28.
05.01.10			The system must recognize revenue arising from donations. Such inflows of resources must meet the recognition criteria for assets. (Revenue must be measured at the estimated fair market value of the contribution/donation).	SFFAS-7, 62; DoDFMR, Volume 4, Chapter 18, 180201 B and 180402 B. 1
05.01.11			The system must recognize appropriations used as a financing source. (Until used, appropriations are not a financing source but are recognized as capital, and placed in a capital account).	SFFAS-7, 71-72; DoDFMR, Volume 4, Chapter 18, 180201 C. 1.
05.01.12			To the extent a government entity receives goods and services from another government entity without reimbursing the other entity for all related costs, the system must recognize an imputed financing source equal to the imputed cost. This offsets any effect of imputed cost on net results of operation for the period.	SFFAS-7, 73; DoDFMR, Volume 4, Chapter 18, 180201 C. 2.

Req. ID	Value Added?	Change Type	Requirement	Source(s)
05.01.13			To the extent that a government entity incurs costs, such as pension costs that are paid in total or in part by other entities the system must recognize an imputed financing source equal to the imputed costs.	SFFAS-7, 73; DoDFMR, Volume 4, Chapter 18, 180201 C. 2.
05.01.14			When interest is received on money borrowed in an intragovernmental transaction, the system must recognize the interest as exchange revenue when the source of the borrowed funds is predominantly exchange revenue. The system must recognize the interest as non-exchange revenue when the source of the borrowed funds is predominantly non-exchange revenue or other financing source.	SFFAS-7, 36(d); DoDFMR, Volume 4, Chapter 18, 180402 A. 3.
05.01.15			The system must recognize unearned revenue when cash is received for advance fees or payments. The system must also recognize unearned revenue prior to the receipt of cash if the agency requests advances or progress payments, and such requests establish claims to cash based on legal provisions (such as payment due dates).	SFFAS-7, 37; DoDFMR, Volume 4, Chapter 18, 180304
05.01.16			The system must recognize exchange revenue regardless of whether the entity retains the revenue for its own use or transfers it to other entities.	SFFAS-7, 43; DoDFMR, Volume 4, Chapter 18, 180301.
05.01.17		C	To support the Accounting Classification Management process, the core financial system must provide automated functionality to maintain a revenue source code structure to classify types of revenue and receipts as defined by the agency, such as rental income, sales by product type and income by type of service performed.	FSIO OFFM-N0-0106, req. SMA-08
05.01.18		C	If an entity recognizes virtually no costs (either during the current period or during past periods) in connection with earning revenue a. and b. that it collects and if the collecting entity transfers the exchange revenue to other entities, similar recognition by other entities is appropriate. a) If the other entities to which the revenue is transferred also recognize virtually no costs in connection with the Government earning the revenue, the amounts transferred to them should not offset their gross cost in determining their net cost of operations but rather should be recognized as a financing source in determining their operating results, b) If the other entities to which the revenue is transferred do recognize costs in connection with the Government earning the revenue, the amounts transferred to them should offset their gross cost in determining their net cost of operations.	SFFAS-7, 45.2.
05.01.19			If an entity recognizes virtually no costs in connection with earning revenue it collects, the system should recognize and measure exchange revenue under the exchanged revenue standards regardless of whether the related costs are recognized.	SFFAS-7, 45.3



Req. ID	Value Added?	Change Type	Requirement	Source(s)
05.01.20			Version 4 - This requirement deleted	
05.01.21			The system should recognize exchange revenue in determining the net cost of operations of the reporting entity during the period.	SFFAS-7, 43; DoDFMR, Volume 4, Chapter 18, 180301
05.01.22	A		Any exchange revenue that is transferred to others, however, does not affect the collecting entity's net position. Therefore, as required by the standards for other financing sources, such exchange revenue is recognized as a transfer-out in calculating the entity's operating results.	SFFAS-7, 138
05.01.23	A		The rents, royalties, and bonuses transferred to Treasury for the General Fund or to other Government reporting entities should be recognized similarly by these recipient entities. The revenue is exchange revenue and should be recognized and measured under the exchange revenue standards. However, neither the Government as a whole nor the other recipient entities recognize the natural resources as an asset and depletion as a cost. Therefore, the revenue should not offset the cost of operations for the U.S. Government as a whole or for these entities. As in the case of MMS, offsetting cost by this revenue would distort the relationship between the net cost of operations and the measures of the performance of these entities. The exchange revenue should instead be a financing source in determining the operating results and change in net position.	SFFAS-7, 143
05.01.24	A		In the case of earned revenue, the budget may require the earned revenue inflow related to the entity's costs to be paid to the General Fund or another entity. Reporting the transfer-out of such revenue as a reduction in net results of operations lets the responsible entity properly report its earnings in net cost of operations without increasing its net position.	SFFAS-7, 221

## 02 Establish Receivables, Maintain and Update Account Information

05.02.01			Version 4 - This requirement deleted	
05.02.02			Version 4 - This requirement deleted	
05.02.03			To support the Receivables and Billing process, the core financial system must provide automated functionality to record accounts receivable and corresponding revenues, expense reductions, advance/prepayment reclassifications, or other offsets.	FSIO OFFM-N0-0106, req. RMB-01; JFMIP-SR-03-01, RMP-1
05.02.04	C		To support the Receivable Management Process, the revenue system must provide the capability to establish receivables to be paid under installment plans, including plans for which payments have been rescheduled. Generate flexible repayment schedules for delinquent indebtedness.	FSIO OFFM-N0-0106, req. RMB-21; JFMIP-SR-03-01, RMP-4
05.02.05	C		To support the Receivable Management Process, the revenue	JFMIP-SR-03-

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			system must provide the capability to accept transactions that generate revenue receivables.	01, RMP-2
05.02.06		C	To support the Debt Management function, the revenue system must provide the capability to maintain accounts for reimbursable orders and identify government and non-government accounts that are designated as advance funding.	JFMIP-SR-03-01, DM-2
05.02.07		C	To support the Debt Management function, the revenue system must provide the capability to maintain data for receivables referred to other federal agencies and outside organizations for collections and allow for electronic updates.	JFMIP-SR-03-01, DM-11
05.02.08		C	<p>To support the Customer Information Maintenance process, the core financial system must provide automated functionality to maintain customer information to support receivable management processes including the following:</p> <ul style="list-style-type: none"> <li>• Customer name</li> <li>• Customer ID number</li> <li>• Customer type (Federal agency, foreign/sovereign, state/local government, commercial, or consumer)</li> <li>• Billing method (IPAC, 1081, paper bill, or other)</li> <li>• TIN</li> <li>• Customer address</li> <li>• Customer contact name</li> <li>• Customer contact telephone number</li> <li>• Customer contact e-mail address</li> <li>• Federal vs. Non-Federal indicator</li> <li>• GFRS and FACTS I Trading Partner codes (for Federal customers)</li> <li>• ALC (for Federal customers)</li> <li>• IRS 1099-C indicator</li> <li>• Third-party payer name</li> <li>• Third-party payer address</li> <li>• Third-party payer contact name</li> <li>• Third-party payer contact telephone number</li> <li>• Comment field</li> <li>• DUNS+4 number</li> <li>• Active/Inactive indicator</li> </ul>	FSIO OFFM-N0-0106, req. RMA-01
05.02.09		C	To support the Debt Management function, the revenue system must provide the capability to update each customer account when: billing documents are generated, collections are received, interest, penalty or administrative fees are applied, and when amounts are written-off or offset.	JFMIP-SR-03-01, DM-3
05.02.10		C	To support the Debt Management process, the core financial system must provide automated functionality to calculate and record late payment interest charges on overdue non-Federal receivables based on the Treasury Current Value of Funds Rate (CVFR) unless otherwise specified by the agency.	FSIO OFFM-N0-0106, req. RMC-01
05.02.11			Version 4 - This requirement deleted	

Req. ID	Value Added?	Change Type	Requirement	Source(s)
05.02.12		C	To support the Receivables and Billing process, the core financial system must provide automated functionality to query outstanding receivable balance. Parameter is the receivable document number. Result is the original amount of the receivable, the current outstanding amount of the receivable and a detailed list of all activity related to the receivable, including: <ul style="list-style-type: none"> <li>• Adjustments</li> <li>• Interest</li> <li>• Penalties</li> <li>• Administrative charges</li> <li>• Collections</li> <li>• Waivers</li> <li>• Write-offs.</li> </ul>	FSIO OFFM-N0-0106, req. RMB-25
05.02.13		C	To support the Debt Management process, the core financial system must provide automated functionality to generate an Accounts Receivable Aging Report. Parameters include: <ul style="list-style-type: none"> <li>• Accounting Period</li> <li>• TAS or Internal Fund Code</li> <li>• General Ledger Account</li> <li>• Customer type</li> <li>• Federal/Non Federal Indicator</li> <li>• Customer ID number.</li> </ul> Result is a report that displays the outstanding receivable balances in each of the Delinquent Debt Age categories listed on the Treasury Report on Receivables (TROR).	FSIO OFFM-N0-0106, req. RMC-08
05.02.14		C	To support the Collections and Offsets process, the core financial system must provide automated functionality to record collections of refunds of advance payments or prepayments. If a receivable was not previously established, reference the advance obligation. Reduce cumulative advances under the obligation.	FSIO OFFM-N0-0106, req. RMD-07; JFMIP-SR-03-01, CP-13
05.02.15			Version 4 - This requirement deleted	
05.02.16		C	To support the Receivables and Billing process, the core financial system must provide automated functionality to record adjustments to receivables and capture a reason and description on each adjustment.	FSIO OFFM-N0-0106, req. RMB-02; JFMIP-SR-03-01, BG-11
05.02.17		C	To support the Debt Management process, the core financial system must provide automated functionality to query customer receivables. Parameters include Customer ID Number, Customer Name, TIN, Trading partner codes. Result is a display of the customer's information (e.g., customer ID number, customer name, TIN, trading partner codes) and all receivable-related activity associated with the customer, including the following: <ul style="list-style-type: none"> <li>• Principal</li> <li>• Interest</li> <li>• Penalties</li> <li>• Administrative charges</li> <li>• Adjustments</li> </ul>	FSIO OFFM-N0-0106, req. RMC-20

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			<ul style="list-style-type: none"> <li>• Collections</li> <li>• Waivers</li> <li>• Write-offs</li> <li>• Receivable balance</li> <li>• Group interest, penalties, and administrative charges with their associated principal. Drill down to the detailed transactions, documents, and document details (e.g., document numbers, transaction dates, document reference numbers, receivable statuses (billed or unbilled), bill numbers (if billed), bill dates, dunning notice dates, referral dates, due dates, and delinquent debt statuses).</li> </ul>	
05.02.18			Version 4 - This requirement deleted	
05.02.19		C	<p>To support the Receivables and Billing process, the core financial system must provide automated functionality to capture the following additional information on receivable documents:</p> <ul style="list-style-type: none"> <li>• Baseline receivable date (used to properly age the receivable and determine the delinquency date)</li> <li>• Customer ID number</li> <li>• Reimbursable agreement number.</li> </ul>	FSIO OFFM-N0-0106, req. RMB-04
05.02.20			Version 3 - This requirement deleted	
05.02.21		C	<p>To support the Debt Management process, the core financial system must provide automated functionality to classify delinquent debt by the following categories needed for the</p> <ul style="list-style-type: none"> <li>• In bankruptcy</li> <li>• In forbearance or formal appeals process</li> <li>• In foreclosure</li> <li>• At private collection agencies</li> <li>• At DOJ</li> <li>• Eligible for internal offset</li> <li>• In wage garnishment</li> <li>• At Treasury for cross-servicing</li> <li>• At Treasury for offset</li> <li>• At Agency</li> <li>• Other</li> </ul>	FSIO OFFM-N0-0106, req. TROR:RMC-18
05.02.22 – 05.02.24			Version 4 - These requirements deleted	
05.02.25			For all non-federal agency receivables (due from the public). The system must record an allowance for uncollectible amounts to reduce the gross amount of receivables to net realizable value, and estimate the allowance for uncollectible amounts in accordance with SFFAS-1, paragraphs 46-51. The allowance for uncollectible amounts must be re-estimated on each annual financial reporting date and when information indicates that the latest estimate is no longer correct.	SFFAS-7 45-51; DoDFMR, Volume 4, Chapter 3, 030306 and 030405
05.02.26			The system must record an interest receivable for the amount of interest income earned but not received for an accounting period.	SFFAS-1, 53; DoDFMR,

Req. ID	Value Added?	Change Type	Requirement	Source(s)
				Volume 4, Chapter 3, 030307.
05.02.27		C	No interest should be recognized on accounts receivable or investments that are determined to be uncollectible unless the interest is actually collected. Payments received from the debtor are required to be applied first to penalty and administrative cost charged, second to interest receivable, and third to outstanding debt principal, per Federal Claims Collection Standards, 4 CFR. 102.13(f). However, until the interest payment requirement is officially waived by the government entity or the related debt is written off, interest accrued on uncollectible accounts receivable should be disclosed.	SFFAS-1, 54-55
05.02.28		C	To support the Receivables and Billing process, the core financial system must provide automated functionality to query reimbursable agreements. Parameters include Reimbursable Agreement Number, Customer ID Number, Customer Name, Project, or Fund. Result is a display of the following information for each reimbursable agreement selected: <ul style="list-style-type: none"> <li>• Period of performance</li> <li>• Billing terms</li> <li>• Reimbursable agreement amount</li> <li>• Billing limit</li> <li>• Amount obligated</li> <li>• Amount expended</li> <li>• Unfilled customer order amount</li> <li>• Advances collected</li> <li>• Advances applied to earned revenue</li> <li>• Remaining balance on advances</li> <li>• Amount earned</li> <li>• Amount billed</li> <li>• Amount collected on receivables</li> <li>• Outstanding accounts receivable (billed and unbilled)</li> </ul>	FSIO OFFM-N0-0106, req. RMB-26
05.02.29			The system must be able to distinguish between entity receivables and non-entity receivables.	SFFAS-1, 43; DoDFMR, Volume 4, Chapter 3, 030212 and 030217
05.02.30			The system must account for interest receivable from federal entities separately from interest receivable from the public.	SFFAS-1, 56
05.02.31			The system must recognize interest receivable as it is earned on investments in interest-bearing securities and also on outstanding accounts receivable and other U.S. government claims against persons and entities in accordance with provisions in 31 U.S.C. 3717, Interest and Penalty claims.	SFFAS-1, 53; DoDFMR, Volume 4, Chapter 3, 030307
05.02.32		C	To support the Debt Management process, the core financial	FSIO OFFM-

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			system must provide automated functionality to provide the capability to calculate and record the allowance for loss on accounts receivable based on agency-defined criteria, including percentage of gross book value of receivables within an age category, customer type, and receivable type.	N0-0106, req. RMC-17
05.02.33		C	To support the Debt Management process, the core financial system must provide automated functionality to calculate and record penalties and administrative charges on overdue receivables based on an agency-assigned rate or amount for a particular receivable, customer, customer type, or receivable type.	FSIO OFFM-N0-0106, req. RMC-03
05.02.34		C	To support the Collections and Offsets process, the core financial system must provide automated functionality to query collections. Parameters include: <ul style="list-style-type: none"> <li>• Source</li> <li>• Customer ID number</li> <li>• Customer name</li> <li>• TIN</li> <li>• Reimbursable agreement number</li> <li>• Receivable document number</li> <li>• Deposit date range</li> <li>• Accounting period</li> <li>• Accounting classification.</li> </ul> Result is a list of collections within the specified parameters, with the values for all the possible parameters.	FSIO OFFM-N0-0106, req. RMD-11
05.02.35		C	To support the Bill Generation function, the revenue system must provide the capability to record billings by line item in order to identify specific accounting classification codes.	JFMIP-SR-03-01, BG-3; JFMIP-SR-03-01, RMP-5
05.02.36		A	To support the Debt Management process, the core financial system must provide automated functionality to calculate and record late payment interest charges on overdue non-Federal receivables based on an agency-assigned interest rate different from the Current Value of Funds Rate (CVFR) for a particular receivable, customer, or customer type.	FSIO OFFM-N0-0106, req. RMC-02
05.02.37		A	To support the Debt Management process, the core financial system must provide automated functionality to optionally cease or continue accruing interest on delinquent debts that have been referred to Treasury or another agency.	FSIO OFFM-N0-0106, req. RMC-05
05.02.38		A	To support the Debt Management process, the core financial system must provide automated functionality to query accounts receivable by age categories. Parameters include: <ul style="list-style-type: none"> <li>• Accounting Period</li> <li>• TAS or Internal Fund Code</li> <li>• General Ledger Account</li> <li>• Customer type</li> <li>• Federal/Non Federal Indicator</li> <li>• Customer ID number.</li> </ul>	FSIO OFFM-N0-0106, req. RMC-09

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			Result is a display of the outstanding receivable balances in each of the Delinquent Debt Age categories listed on the TROR. Drill-down to a detailed list of outstanding receivables within any one age category.	
05.02.39		A	To support the Collections and Offsets process, the core financial system must provide automated functionality to record advances (unearned revenue) received under reimbursable agreements. Update the advance balances on the reimbursable agreements.	FSIO OFFM-N0-0106, req. RMD-09
05.02.40		A	To support the Debt Management process, the core financial system must provide automated functionality to generate the Treasury Report on Receivables (TROR). Parameter is the fiscal year and quarter. Result is the TROR in accordance with Treasury form and instructions. Ensure reported totals agree with the general ledger.	FSIO OFFM-N0-0106, req. RMC-19
05.02.41		A	To support the Debt Management process, the core financial system must provide automated functionality to optionally record interest, penalties, or administrative costs to accounting classification elements that are different from those to which the principal amount is recorded.	FSIO OFFM-N0-0106, req. RMC-04
05.02.42		A	To support the Receivables and Billing process, the core financial system must provide automated functionality to capture an agency-defined receivable type on receivable documents to identify the activity which generated the receivable, such as: the sale of goods or services, overpayments, unused advances subject to refund, fees and fines.	FSIO OFFM-N0-0106, req. RMB-03
05.02.43		A	To support the Receivables and Billing process, the core financial system must provide automated functionality to reschedule a receivable multiple times.	FSIO OFFM-N0-0106, req. RMB-22
05.02.44		A	To support the Receivables and Billing process, the core financial system must provide automated functionality to generate a Debt Repayment Amortization Schedule. Parameters include the receivable number, final due date, begin date, frequency of payments, and interest rate. Result is an amortization schedule that displays the original amount of debt, payment dates, amount of incremental payments, and balance remaining after each payment for debt being paid under an installment plan or rescheduled debt.	FSIO OFFM-N0-0106, req. RMB-23
05.02.45		A	To support the Debt Management process, the core financial system must provide automated functionality to classify receivables written off as “Currently not Collectible” or “Closed Out.”	FSIO OFFM-N0-0106, req. RMC-12
05.02.46		A	To support the Debt Management process, the core financial system must provide automated functionality to update receivables with dunning notice dates, referral dates, and comments to support debt collection activities.	FSIO OFFM-N0-0106, req. RMC-16
05.02.47		A	To support the Collections and Offsets process, the core financial	FSIO OFFM-



Req. ID	Value Added?	Change Type	Requirement	Source(s)
			system must provide automated functionality to record collections of refunds of previous overpayments or erroneous payments. If a receivable was not previously established, reference the obligation. Reduce cumulative payments and expenditures under the obligation.	N0-0106, req. RMD-08
05.02.48		A	To support the Collections and Offsets process, the core financial system must provide automated functionality to generate a refund payable when collections of advances from others exceed the amount expended or billed on a reimbursable agreement after all work is performed. Update the advance balances on the reimbursable agreements.	FSIO OFFM-N0-0106, req. RMD-10
05.02.49		A	To support the Customer Information Maintenance process, the core financial system must provide automated functionality to validate TINs when adding or updating customer records. Notify the agency when duplicate TINs are identified. Allow the error message to be overridden.	FSIO OFFM-N0-0106, req. RMA-02
05.02.50		A	To support the Customer Information Maintenance process, the core financial system must provide automated functionality to query customer file. Parameters include: <ul style="list-style-type: none"> <li>• Customer number</li> <li>• Customer name</li> <li>• Customer TIN</li> <li>• DUNS+4 number</li> <li>• IRS 1099-C indicator.</li> </ul> Result is a display of all data for the specified customer.	FSIO OFFM-N0-0106, req. RMA-03
05.02.51		A	To support the Customer Information Maintenance process, the core financial system must provide automated functionality to maintain a history of changes made to customer information. Capture name of data item changed, before and after values, entry date and time and ID of user who made the change.	FSIO OFFM-N0-0106, req. RMA-04
05.02.52		A	To support the Customer Information Maintenance process, the core financial system must provide automated functionality to query customer history. Parameters include customer number, change date range. Results include date and time of change, ID of user who made the change, item name, before and after data values.	FSIO OFFM-N0-0106, req. RMA-05
05.02.53		A	To support the Customer Information Maintenance process, the core financial system must provide automated functionality to deactivate customers on demand or based on agency-specified length of time with no activity.	FSIO OFFM-N0-0106, req. RMA-06
05.02.54		A	To support the Customer Information Maintenance process, the core financial system must provide automated functionality to prevent the deactivation of customers that have unliquidated receivables in the system.	FSIO OFFM-N0-0106, req. RMA-07
05.02.55		A	To support the Receivable Management Process, the revenue system must provide the capability to establish receivables to be	JFMIP-SR-03-01, RMP-4



Req. ID	Value Added?	Change Type	Requirement	Source(s)
			paid under installment plans, including plans for which payments have been rescheduled. Generate flexible repayment schedules for delinquent indebtedness.	
05.02.56		A	To support the Debt Management function, the revenue system must provide the capability to maintain data on individual receivables and referenced transactions supporting the receivable.	JFMIP-SR-03-01, DM-1
05.02.57		A	To support the Debt Management function, the revenue system must provide the capability to calculate interest and penalty charges using the appropriate Treasury Late Payment Charge rate and user-defined criteria (e.g., customer, customer type). Automatically generate a separate line item for interest charges on the customer bill.	JFMIP-SR-03-01, DM-4
05.02.58		A	To support the Debt Management function, the revenue system must provide the capability to allow the user to specify administrative and penalty amounts and record these amounts to different accounting classification elements for which the principal amount is recorded. Automatically apply these charges to customer accounts and generate separate line items for the charges on the customer bills.	JFMIP-SR-03-01, DM-5
05.02.59		A	To support the Debt Management function, the revenue system must provide the capability to provide an automated process for issuing invoices and follow-ups every 30 days, and generate posting/updating to the General Ledger with automated audit trail to source documents (OMB Circular A-129).	JFMIP-SR-03-01, DM-6
05.02.60		A	To support the Debt Management function, the revenue system must provide the capability to follow instructions provided in authoritative guidance: <ul style="list-style-type: none"> <li>• Automatically age receivables as described in OMB Circular A-129;</li> <li>• Provide referral of payment history to Credit Reporting Bureaus (31 U.S.C. 3711);</li> <li>• Refer all applicable non-federal accounts receivable over 180 days to Treasury for Offset (DCIA of 1996); and</li> <li>• Generate report of accounts receivable for debts in excess of \$100,000 for approval or write-off (31 CFR Part 902).</li> </ul>	JFMIP-SR-03-01, DM-7
05.02.61		A	To support the Debt Management function, the revenue system must provide the capability to provide information on the age of receivables to allow for management and prioritization of collection activities. This is to include aging information on individual receivables and on a summary basis, such as by customer, type of customer, fund, and general ledger account.	JFMIP-SR-03-01, DM-8
05.02.62		A	To support the Debt Management function, the revenue system must provide the capability to compute simple and compound interests for user-defined (or according to a contractual or modification agreement) time frames using fixed and variable rates.	JFMIP-SR-03-01, DM-14

Req. ID	Value Added?	Change Type	Requirement	Source(s)
05.02.63		A	To support the Debt Management function, the revenue system must provide the capability to calculate (as a percentage of gross receivables or related revenues) and record the allowance for doubtful accounts based on historical experience, review of files, or other data indicating trend.	JFMIP-SR-03-01, DM-17
05.02.64		A	<p>To support the Debt Management function, the revenue system must provide the capability to track and report on the date and nature of changes in the status of an accounts receivable, including the following:</p> <ul style="list-style-type: none"> <li>• In forbearance or in formal appeals process;</li> <li>• In foreclosure;</li> <li>• In wage garnishment;</li> <li>• Rescheduled;</li> <li>• Current;</li> <li>• Waived/unwaived;</li> <li>• Eligible for referral to Treasury for offset;</li> <li>• Referred to Treasury for offset;</li> <li>• Eligible for internal offset;</li> <li>• Eligible for referral to Treasury or a designated debt collection center for crossservicing;</li> <li>• Referred to Treasury for cross-servicing;</li> <li>• Referred to private collection agency;</li> <li>• Referred to Department of Justice [with tracked cases by code and date];</li> <li>• Offset;</li> <li>• Suspended;</li> <li>• Compromised;</li> <li>• Currently not collectible (written off, but not yet closed out);</li> <li>• Written-off; and</li> <li>• Closed Out.</li> </ul>	JFMIP-SR-03-01, DM-21
05.02.65		A	To support the Debt Management function, the revenue system must provide the capability to offset payments to debtors for amounts due to the agency (e.g., outstanding accounts receivable, credit memo, and open advances). When an entire payment is offset, create the appropriate notice to the vendor that the offset has been made.	JFMIP-SR-03-01, DM-23
05.02.66	Y	A	To support the Debt Management function, the revenue system should provide the capability to support ability to capture free form notes (i.e., comments from phone messages) by date and to retrieve comments by date.	JFMIP-SR-03-01, DM-25
05.02.67	Y	A	To support the Debt Management function, the revenue system should provide the capability to provide a status code with user definable text values that can be used for monitoring and tracking accounts.	JFMIP-SR-03-01, DM-26
05.02.68		A	The system must establish obligations for receivables as required in DoDFMR, Volume 3, Chapter 8, paragraph 080301.A. For any receivables deemed delinquent and not obligated, the obligation shall be established in the appropriation that created	DoDFMR, Volume 4, Chapter 3,

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			the receivable.	030319
05.02.69		A	The system must record as accounts receivable, uncollected amounts earned from reimbursable sales.	DoDFMR, Volume 4, Chapter 3, 030303
<b>03 Generate Bills/Statements</b>				
05.03.01		C	To support the Receivables and Billing process, the core financial FSIO OFFM-system must provide automated functionality to calculate billing amounts and generate bills to customers based on reimbursable agreement billing terms, such as: <ul style="list-style-type: none"> <li>• Percentage of work completed</li> <li>• Accrued expenditures</li> <li>• Actual costs incurred (direct and indirect using data from the cost management system).</li> </ul> Include the following information on the bills: <ul style="list-style-type: none"> <li>• Customer name</li> <li>• Customer address</li> <li>• Customer contact name</li> <li>• Agency contact name, office, address and telephone number; and</li> <li>• Date due.</li> </ul>	N0-0106, req. RMB-07
05.03.02		C	To support the Receivables and Billing process, the core financial FSIO OFFM-system must provide automated functionality to generate bills in hard-copy format, including Standard Forms 1080 and 1081 and capture a unique bill number and a bill date on system-generated bills.	N0-0106, req. RMB-14, RMB-16; JFMIP-SR-03-01, BG-6
05.03.03		C	To support the Receivable Management Process, the revenue system must provide the capability to support bills and collections between Federal agencies through the use of electronic systems such as IPAC. Provide supporting data to agencies billed which can be used to verify the charges.	JFMIP-SR-03-01, RMP-6
05.03.04			Version 3 - This requirement deleted	
05.03.05		C	To support the Receivables and Billing process, the core financial FSIO OFFM-system must provide automated functionality to capture information from manually prepared bills. Update receivable document (e.g., change status of receivable from unbilled to billed) with manual bill information.	N0-0106, req. RMB-19
05.03.06		C	To support the Receivables and Billing process, the core financial FSIO OFFM-system must provide automated functionality to derive the bill date from the system date and allow for override.	N0-0106, req. RMB-15; JFMIP-SR-03-01, BG-7
05.03.07		C	To support the Receivables and Billing process, the core financial FSIO OFFM-system must provide automated functionality to generate Customer Account Statements. Parameters include customer	N0-0106, req.

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			<p>type, customer ID number, customer name, and time period (month, quarter, year-to-date). Result is a statement for each customer that includes:</p> <ul style="list-style-type: none"> <li>• Statement date</li> <li>• Customer ID number</li> <li>• Customer name</li> <li>• Customer address</li> <li>• Customer contact name</li> <li>• Agency name</li> <li>• Agency contact name</li> <li>• Agency contact phone number</li> <li>• Agency contact email address</li> <li>• Balance brought forward</li> <li>• Receivables established (including due dates)</li> <li>• Interest</li> <li>• Penalties</li> <li>• Administrative costs</li> <li>• Adjustments made</li> <li>• Collections received (identify principal, interest, penalties, and administrative charges separately to indicate how collections were applied)</li> <li>• Outstanding receivable balance.</li> </ul> <p>Provide agency the option to generate customer statements in Excel format.</p>	RMB-24
05.03.08			Version 3 - This requirement deleted	
05.03.09		C	To support the Debt Management process, the core financial system must provide automated functionality to generate dunning notices on overdue receivables at frequencies specified by the agency, including on-demand, and by agency-defined parameters, including customer type; and incorporate, as appropriate, due process notices for referring delinquent accounts.	FSIO OFFM-N0-0106, req. RMC-06; JFMIP-SR-03-01, DM-15
05.03.10			Version 3 - This requirement deleted	
05.03.11		C	To support the Debt Management process, the core financial system must provide automated functionality to customize text used on dunning notices based on receivable age categories and customer types.	FSIO OFFM-N0-0106, req. RMC-07; JFMIP-SR-03-01, DM-24
05.03.12		C	To support the Receivables and Billing process, the core financial system must provide automated functionality to customize the text and data elements to be displayed on system-generated bills, by customer type, receivable type, or billing method. For example, an IPAC bill for the sale of goods and services would need to contain different supporting text than a bill to an employee for an overpayment.	FSIO OFFM-N0-0106, req. RMB-11
05.03.13		C	To support the Receivables and Billing process, the core financial system must provide automated functionality to list principal, interest, penalties, and administrative charges separately on a bill	FSIO OFFM-N0-0106, req. RMB-12

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			and provide a description of each.	
05.03.14		A	To support the Receivables and Billing process, the core financial system must provide automated functionality to capture the original baseline receivable date on receivables converted from legacy systems, in order to properly age the receivable.	FSIO OFFM-N0-0106, req. RMB-05
05.03.15		A	To support the Receivables and Billing process, the core financial system must provide automated functionality to generate bills to non-reimbursable customers based on receivables recorded. Include the following information on the bills: <ul style="list-style-type: none"> <li>• Customer name</li> <li>• Customer address</li> <li>• Customer contact name</li> <li>• Agency contact name, office, address and telephone number</li> <li>• Date due.</li> </ul>	FSIO OFFM-N0-0106, req. RMB-06
05.03.16		A	To support the Receivables and Billing process, the core financial system must provide automated functionality to monitor billing limits on a reimbursable agreement. Reject, warn or inform the agency when limit is exceeded.	FSIO OFFM-N0-0106, req. RMB-08
05.03.17		A	To support the Receivables and Billing process, the core financial system must provide automated functionality to generate bills based on pre-defined fee schedules or payment schedules.	FSIO OFFM-N0-0106, req. RMB-09
05.03.18		A	To support the Receivables and Billing process, the core financial system must provide automated functionality to generate bills to third party payers as responsible debtors.	FSIO OFFM-N0-0106, req. RMB-10
05.03.19		A	To support the Receivables and Billing process, the core financial system must provide automated functionality to include advances and prior collections received on bills.	FSIO OFFM-N0-0106, req. RMB-13
05.03.20		A	To support the Receivables and Billing process, the core financial system must provide automated functionality to consolidate multiple receivables for a customer onto one bill retaining identification of each receivable separately within the bill.	FSIO OFFM-N0-0106, req. RMB-17
05.03.21		A	To support the Receivables and Billing process, the core financial system must provide automated functionality to update receivable status from unbilled to billed when bills are generated. Associate the receivable with the bill number and bill date.	FSIO OFFM-N0-0106, req. RMB-18
05.03.22		A	To support the Receivables and Billing process, the core financial system must provide automated functionality to re-establish a receivable when a check collection is cancelled due to insufficient funds or a when a chargeback is recorded. Capture the original baseline receivable date and update receivable status from billed to unbilled.	FSIO OFFM-N0-0106, req. RMB-20
05.03.23		A	To support the Receivable Management Process, the revenue system must provide the capability to identify multiple types of bills (e.g., overpayments, user fee based) and the supporting data used to verify the specific charges.	JFMIP-SR-03-01, RMP-3

Req. ID	Value Added?	Change Type	Requirement	Source(s)
05.03.24		A	To support the Bill Generation function, the revenue system must provide the capability to consolidate multiple accounts receivable for a customer onto one bill.	JFMIP-SR-03-01, BG-8
05.03.25		A	To support the Bill Generation function, the revenue system must provide the capability to generate bills to customers based on accounts receivable calculation, event and time period, and type of claim. Bases used for billing may include: <ul style="list-style-type: none"> <li>• Percentage of reimbursable obligations, accrued expenditures or costs;</li> <li>• Fee schedules for goods or services provided; and</li> <li>• Payment schedules or other agreements with other entities.</li> </ul>	JFMIP-SR-03-01, BG-1
05.03.26		A	To support the Bill Generation function, the revenue system must provide the capability to provide the capability to automatically calculate additional customer charges (e.g., interest) using user-defined criteria and automatically generate separate line item to reflect charges on the bill.	JFMIP-SR-03-01, BG-2
05.03.27		A	To support the Bill Generation function, the revenue system must provide the capability to support bills between business partners and provide supporting data to agencies billed which can be used to verify the charges.	JFMIP-SR-03-01, BG-4
05.03.28		A	To support the Bill Generation function, the revenue system must provide the capability to reverse a bill issued non-IPAC, and reissue the bill via IPAC and vice versa.	JFMIP-SR-03-01, BG-5
05.03.29		A	To support the Bill Generation function, the revenue system must provide the capability to generate bills prepared manually and allow transactions to be entered onto bill by authorized personnel.	JFMIP-SR-03-01, BG-9
05.03.30		A	To support the Bill Generation function, the revenue system must provide the capability to provide the capability to allow adjustments to billing data prior to billing.	JFMIP-SR-03-01, BG-10
05.03.31		A	To support the Bill Generation function, the revenue system must provide the capability to store billing supporting information.	JFMIP-SR-03-01, BG-12
05.03.32		A	To support the Bill Generation function, the revenue system must provide the capability to perform on-line “drill downs” from general ledger summary balances to detail transactions and referenced documents.	JFMIP-SR-03-01, BG-13
05.03.33		A	To support the Bill Generation function, the revenue system must provide the capability to provide the capability to issue credit bills when merchandise is returned.	JFMIP-SR-03-01, BG-14
05.03.34		A	To support the Bill Generation function, the revenue system must provide the capability to provide the capability to maintain, on-line, all activity related to the customer including date of last update and last date customer contact made, at document level.	JFMIP-SR-03-01, BG-15
05.03.35		A	To support the Bill Generation function, the revenue system must provide the capability to provide the capability to generate recurring billings with pre-defined customer and amount	JFMIP-SR-03-01, BG-16

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			information.	
05.03.36	Y	A	To support the Bill Generation function, the revenue system should provide the capability to sort and summarize billing line item information, using user-defined criteria.	JFMIP-SR-03-01, BG-17
05.03.37	Y	A	To support the Bill Generation function, the revenue system should provide the capability to provide the capability to allow customers to access their bills via the Internet.	JFMIP-SR-03-01, BG-18
05.03.38	Y	A	To support the Bill Generation function, the revenue system should provide the capability to produce billing statements with tear-off portion, MICR-encoded to facilitate a lockbox operation.	JFMIP-SR-03-01, BG-19
<b>04 Record Collections</b>				
05.04.01			Version 2 - This requirement deleted	
05.04.02		D	Version 5 - This requirement deleted	
05.04.03		C	To support the Collections and Offsets process, the core financial system must provide automated functionality to apply collections against receivables in the following order: first to penalty and administrative costs, second to interest receivable, and third to outstanding debt principal, in accordance with the Debt Collection Improvement Act (DCIA), unless otherwise stated in program statute.	FSIO OFFM-N0-0106, req. RMD-04; JFMIP-SR-03-01, CP-1; DoDFMR, Volume 4, Chapter 3, 030308; SFFAS-1, 44
05.04.04 – 05.04.07			Version 3 - These requirements deleted	
05.04.08		C	To support the Collections and Offsets process, the core financial system must provide automated functionality to capture the following additional information on collections: <ul style="list-style-type: none"> <li>• Vendor/customer ID number and name</li> <li>• Deposit number</li> <li>• Deposit date</li> <li>• Deposit confirmation date</li> <li>• Obligation reference number</li> <li>• Reimbursable agreement reference number</li> <li>• Advance reference number</li> <li>• Payment reference number</li> <li>• Source (Cash, EFT, Check, Money order, Credit card, IPAC, SF1081, Electronic file from bank, or Treasury Offset Program)</li> <li>• Comments.</li> </ul>	FSIO OFFM-N0-0106, req. RMD-01
05.04.09		C	Version 5 - Moved to chapter 2	
05.04.10		C	To support the Collection Process, the revenue system must provide the capability to apply collections to more than one receivable.	JFMIP-SR-03-01, CP-5



Req. ID	Value Added?	Change Type	Requirement	Source(s)
05.04.11		C	To support the Collections and Offsets process, the core financial system must provide automated functionality to record collections with corresponding revenues, expenditure reductions, advance/prepayment reclassifications or other offsets, when receivables were not previously established.	FSIO OFFM-N0-0106, req. RMD-03; JFMIP-SR-03-01, CP-2
05.04.12			Version 4 - This requirement deleted	
05.04.13		D	Version 5 - This requirement deleted	
05.04.14		C	To support the Collections and Offsets process, the core financial system must provide automated functionality to record collections received against receivables that were waived or written off.	FSIO OFFM-N0-0106, req. RMD-05
05.04.15		D	Version 5 - This requirement deleted	
05.04.16		C	To support the Collections and Offsets process, the core financial system must provide automated functionality to record collections of refunds of previous overpayments or erroneous payments. If a receivable was not previously established, reference the obligation. Reduce cumulative payments and expenditures under the obligation.	FSIO OFFM-N0-0106, req. RMD-06
05.04.17		C	To support the Treasury Information Maintenance process, the core financial system must provide automated functionality to capture "Treasury Document #" on all transactions that impact the FBWT.	FSIO OFFM-N0-0106, FBA-11
05.04.18 – 05.04.21		D	Version 5 - These requirements deleted	
05.04.22		A	To support the Collections and Offsets process, the core financial system must provide automated functionality to record collections against receivables. Reference the receivable document and update customer records and related billing information.	FSIO OFFM-N0-0106, req. RMD-02
05.04.23		A	To support the Treasury Information Maintenance process, the core financial system must provide automated functionality to define transactions that impact the FBWT and are reported on the FMS 224, Partial 224, or through the GWA system as "IPAC," "CASHLINK II," "TDO Payments," or "Reclassifications."	FSIO OFFM-N0-0106, req. FBA-10
05.04.24		A	To support the Collection Process, the revenue system must provide the capability to apply collections back to the specific account, contract, or purchase order award to reduce "or liquidate" cumulative payments and expenditures (e.g., upon the refund of erroneous payments).	JFMIP-SR-03-01, CP-3
05.04.25		A	To support the Collection Process, the revenue system must provide the capability to record information associated with a collection at the time funds are applied to an open receivable document, including the deposit ticket number and date, ALC code, TAS/TAFS and accomplish date.	JFMIP-SR-03-01, CP-4
05.04.26		A	To support the Collection Process, the revenue system must provide the capability to re-open closed accounts to record	JFMIP-SR-03-01, CP-6



Req. ID	Value Added?	Change Type	Requirement	Source(s)
			collections after a waiver or write-off of a receivable has been recorded.	
05.04.27		A	To support the Collection Process, the revenue system must provide the capability to process SF 5515 debit vouchers, SF 215, 01, CP-7 charge backs, canceled payments or insufficient funds, to reduce collections and re-establish a receivable.	JFMIP-SR-03-01, CP-7
05.04.28		A	To support the Collection Process, the revenue system must provide the capability to provide the ability to reduce collections with a miscellaneous adjustment (i.e., journal voucher). For example, a debit voucher/bank adjustment not related to a returned check reduced deposit total.	JFMIP-SR-03-01, CP-8
05.04.29		A	To support the Collection Process, the revenue system must provide the capability to maintain customer account information for internal statement of all transactions and to support billing, reporting and research activities, including at a minimum: <ul style="list-style-type: none"> <li>• Account number unique to each transaction or reference (not just unique to customer);</li> <li>• Account balance;</li> <li>• Associated customer ID number;</li> <li>• Date due and age of accounts receivable;</li> <li>• Accounting classification code strip; and</li> <li>• Reimbursable order number, where applicable.</li> </ul>	JFMIP-SR-03-01, CP-9
05.04.30		A	To support the Collection Process, the revenue system must provide the capability to process a receipt against an established receivable and close or liquidate the receivable if payment is in full. Leave the receivable open if not paid in full.	JFMIP-SR-03-01, CP-10
05.04.31		A	To support the Collection Process, the revenue system must provide the capability to apply collections to a hierarchy of debts.	JFMIP-SR-03-01, CP-11
05.04.32		A	To support the Collection Process, the revenue system must provide the capability to create a deposit record for a deposit ticket. Info must include: <ul style="list-style-type: none"> <li>• Deposit ticket number (should be able to accommodate an agency assigned number and the Treasury assigned number);</li> <li>• Deposit ticket date;</li> <li>• Deposit ticket amount;</li> <li>• ALC;</li> <li>• Entry date;</li> <li>• Treasury confirmation date;</li> <li>• User ID – for establishing ticket; and</li> <li>• User ID – for closing ticket.</li> </ul>	JFMIP-SR-03-01, CP-12
05.04.33		A	To support the Collection Process, the revenue system must provide the capability to provide the ability to record a receipt, part of which is revenue to the collecting agency, the remainder of the receipt is revenue to other agencies with which the receipt is shared. For example, INS collects fees for H-1B visas and retains a small percentage and shares with other agencies.	JFMIP-SR-03-01, CP-14

Req. ID	Value Added?	Change Type	Requirement	Source(s)
05.04.34		A	To support the Collection Process, the revenue system must provide the capability to automatically record collections by downloading data (lockbox, collection agency, DOJ, Treasury).	JFMIP-SR-03-01, CP-15
05.04.35		A	To support the Collection Process, the revenue system must provide the capability to provide capability to record and subsequently track collections by type (i.e., internally, externally with Treasury Offset Program, or other collection service center or agency).	JFMIP-SR-03-01, CP-16
05.04.36		A	The system must process the write-off of receivables through the allowance for loss on accounts receivable account. If the allowance account has been depleted as a result of write-off activity, then it must be immediately reestimated and re-established.	DoDFMR, Volume 4, Chapter 3, 030405 C.
<b>05 Manage Delinquent Debt</b>				
05.05.01			Version 3 - This requirement deleted	
05.05.02		C	To support the Debt Management function, the revenue system must provide the capability to provide information to allow for the automated reporting of delinquent accounts to commercial credit bureaus.	JFMIP-SR-03-01, DM-9
05.05.03 – 05.05.04			Version 3 - These requirements deleted	
05.05.05		C	To support the Debt Management function, the revenue system must provide the capability to produce IRS-1099-Cs in the amounts of debts forgiven that meet or exceed a user-defined dollar threshold (e.g., \$600 or more) and produce a dataset file for electronic transmission to the IRS.	FSIO OFFM-N0-0106, req. RMC-21; JFMIP-SR-03-01, DM-18
05.05.06		C	To support the Debt Management process, the core financial system must provide automated functionality to record the waiver and write-off of receivables, including interest, penalties, and administrative charges and maintain data on receivables that have been waived or written-off. The system must also maintain data to monitor closed accounts.	FSIO OFFM-N0-0106, req. RMC-11, RMC-13; JFMIP-SR-03-01, DM-12
05.05.07		C	To support the Debt Management process, the core financial system must provide automated functionality to identify receivables that may be eligible for write-off. Selection criteria are: <ul style="list-style-type: none"> <li>• Delinquent debt age category</li> <li>• Customer type</li> <li>• Receivable type.</li> </ul> Display selected items on-line. Include the receivable number, outstanding amount, age of receivable, vendor or customer name, and vendor or customer ID number of each receivable. Provide the option to mark a receivable as eligible for write-off. The system must also generate the appropriate entries.	FSIO OFFM-N0-0106, req. RMC-10; JFMIP-SR-03-01, DM-16

Req. ID	Value Added?	Change Type	Requirement	Source(s)
05.05.08			To the extent that realization of the full amount of revenue is not probable due to credit losses (caused by the failure of the debtor to pay the established or negotiated price), the system must recognize an expense and increase the allowance for bad debts if the bad debts can be reasonably estimated. The amount of the bad debt expense should be separately shown.	SFFAS-7, 40
05.05.09			Version 3 - This requirement deleted	
05.05.10		C	To support the Debt Management process, the core financial system must provide automated functionality to generate a delinquent debt referral file for transmission to Treasury in accordance with the DCIA.	FSIO OFFM-N0-0106, req. RMC-15
05.05.11		A	To support the Debt Management process, the core financial system must provide automated functionality to identify receivables that may be eligible for referral. Selection criteria are: <ul style="list-style-type: none"> <li>• Delinquent debt age category</li> <li>• Customer type</li> <li>• Receivable type.</li> </ul> Display selected items on-line. Include receivable number, receivable amount, age of receivable, vendor or customer name, and vendor or customer ID number of each receivable. Provide the option to mark receivables as eligible referral.	FSIO OFFM-N0-0106, req. RMC-14
05.05.12		A	To support the Debt Management function, the revenue system must provide the capability to create files of delinquent accounts for electronic submission to collection agencies and appropriate federal agencies.	JFMIP-SR-03-01, DM-10
05.05.13		A	To support the Debt Management function, the revenue system must provide the capability for accounts referred to the Department of Justice to capture the judgment date, amount and the post-judgment interest rate. Automatically accrue interest on the judgment. Compound interest on the anniversary date of the judgment and accrue interest on new principal amount.	JFMIP-SR-03-01, DM-13
05.05.14		A	To support the Debt Management function, the revenue system must provide the capability to support generation of demand letters at predefined intervals or on an ad-hoc basis.	JFMIP-SR-03-01, DM-19
05.05.15		A	To support the Debt Management function, the revenue system must provide the capability to support storage and retrieval of history of demand letters and dates by account.	JFMIP-SR-03-01, DM-20
05.05.16		A	To support the Debt Management function, the revenue system must provide the capability to produce case history of litigation activities including date sent, nature of complaint, prejudgment, agreement, type of judgment – default/summary/consent, reason returned by Department of Justice, amount outstanding and amount collected.	JFMIP-SR-03-01, DM-22

Req. ID	Value Added?	Change Type	Requirement	Source(s)
<b>06 Reporting</b>				
05.06.01			The system must capture and report receivables from federal entities separately from receivables from nonfederal entities.	SFFAS-1, 42, DoDFMR, Volume 4, Chapter 3, 030102
05.06.02 – 05.06.03			Version 4 - These requirements deleted	
05.06.04			The system must account for, and report on, advances and prepayments made to federal entities separately from advances and prepayments made to nonfederal entities.	SFFAS-1, 61
05.06.05			For an entity that provides goods or services to the public or another government entity, the system must support disclosure in its financial statements of any differences in the pricing policy from full cost or market pricing guidelines in exchange transactions with the public, as set forth in OMB Circular A-25 or in subsequent amendments in circulars that sets forth pricing guidance.	SFFAS-7, 46 (a)
05.06.06			For an entity that provides goods or services to the public or another government entity, the system must support disclosure in its financial statements those exchange transactions with the public in which prices are set by law or executive order and are not based on full or market price.	SFFAS-7, 46 (b)
05.06.07			For an entity that provides goods or services to the public or another government entity, the system must support disclosure in its financial statements the nature of those Intragovernmental exchange transactions in which the entity provides goods or services at a price less than the full cost or does not charge a price at all. Disclosures must include an explanation of the amount and the reason for the disparity between the billing (if any) and full cost.	SFFAS-7, 46 (c)
05.06.08			For an entity that provides goods or services to the public or another government entity, the system must disclose in its financial statements the full amount of the expected loss when specific goods are made to order under a contract, or specific services are produced to order under a contract, and a loss on the contract is probable and measurable.	SFFAS-7, 46 (d)
05.06.09		A	To support the Internal and External Reporting function, the revenue system must be able to export data from the revenue system to the core financial system.	JFMIP-SR-03-01, IER-1
05.06.10		A	To support the Internal and External Reporting function, the revenue system must be able to support provision (to core financial system or directly) of data in hard copy and electronic formats required by the Department of the Treasury for the Form 224, Statement of Transactions, and Treasury Report on	JFMIP-SR-03-01, IER-2

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			Receivables.	
05.06.11		A	To support the Internal and External Reporting function, the revenue system must be able to create, compute, and post all necessary financial transactions.	JFMIP-SR-03-01, IER-3
05.06.12		A	To support the Internal and External Reporting function, the revenue system must be able to track receivables that have been forwarded to an external collection agency (e.g., Treasury).	JFMIP-SR-03-01, IER-4
05.06.13		A	To support the Internal and External Reporting function, the revenue system must be able to support provision of data for the preparation of consolidated financial statements as required by FASAB Standards and the current OMB Bulletin on Form and Content of Agency Financial Statements requirements	JFMIP-SR-03-01, IER-5
05.06.14		A	To support the Internal and External Reporting function, the revenue system must be able to report financial activity transactions by any element within the accounting classification structure (e.g., individual or hierarchical organization code, project code).	JFMIP-SR-03-01, IER-6
05.06.15		A	To support the Internal and External Reporting function, the revenue system must be able to identify government, including inter- and intra-agency transactions and non-government revenues and expenses to support preparation of external reports.	JFMIP-SR-03-01, IER-7
05.06.16		A	To support the Internal and External Reporting function, the revenue system must be able to produce report of transaction level details for the TAS/TAFS totals on the Financial Management Service (FMS) Form 224, Statement of Transactions.	JFMIP-SR-03-01, IER-8
05.06.17		A	To support the Internal and External Reporting function, the revenue system must be able to support production of daily on-line Available Funds report(s) for each TAS/TAFS that is subject to Federal Agencies' Centralized Trial-Balance System (FACTS) II reporting requirements. Support must be provided for the parameters established by FMS.	JFMIP-SR-03-01, IER-9
05.06.18		A	To support the Internal and External Reporting function, the revenue system must be able to Provide on-line subsidiary revenue activity summary at the internal fund, organization, and TAS/TAFS levels. The subsidiary summary must provide the following minimum data elements for each applicable general ledger account: <ul style="list-style-type: none"> <li>• The balance at the beginning of the accounting period,</li> <li>• The total amount of debits by transaction type for the accounting period,</li> <li>• The total amount of credits by transaction type for the accounting period, and</li> <li>• The cumulative ending balance for the accounting period.</li> </ul>	JFMIP-SR-03-01, IER-10
05.06.19		A	To support the Internal and External Reporting function, the revenue system must be able to support reporting of FACTS I and	JFMIP-SR-03-01, IER-11

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			FACTS II data as required by the core financial management system.	
05.06.20		A	<p>To support the Internal and External Reporting function, the revenue system must be able to produce an on-line transaction register at the internal fund, organization, and TAS/TAFS level for each accounting period, that provides the following data elements:</p> <ul style="list-style-type: none"> <li>• Fiscal year;</li> <li>• TAS/TAFS;</li> <li>• Internal fund;</li> <li>• Document number;</li> <li>• Document entry date;</li> <li>• Document entry time;</li> <li>• Document entry User ID;</li> <li>• Document transaction date;</li> <li>• Transaction type;</li> <li>• Debit account number;</li> <li>• Debit account object class;</li> <li>• Debit amount;</li> <li>• Credit account number;</li> <li>• Credit account object class;</li> <li>• Credit amount;</li> <li>• USSGL attribute domain headings; and</li> <li>• USSGL attribute values associated with the transaction.</li> </ul> <p>The register must include all transactions that occurred within the accounting period specified.</p>	JFMIP-SR-03-01, IER-12
05.06.21		A	To support the Internal and External Reporting function, the revenue system must be able to forward aging reports to the appropriate individuals with write-off approval authority using automated workflow facilities.	JFMIP-SR-03-01, IER-13
05.06.22		A	To support the Internal and External Reporting function, the revenue system must be able to report the financial information required for program management performance reporting.	JFMIP-SR-03-01, IER-14
05.06.23	Y	A	To support the Internal and External Reporting function, the revenue system should provide the capability to “Drill down” to detail transactions for any summary level within a report for transactions originally input and maintained within the accounting and/or financial management system.	JFMIP-SR-03-01, IER-15
05.06.24	Y	A	To support the Internal and External Reporting function, the revenue system should provide the capability to save customized report/query routines and/or results with the capability to transmit either electronically.	JFMIP-SR-03-01, IER-16
05.06.25	Y	A	To support the Internal and External Reporting function, the revenue system should provide the capability to report process compatibility with both database and application security protocols.	JFMIP-SR-03-01, IER-17

Req. ID	Value Added?	Change Type	Requirement	Source(s)
05.06.26	Y	A	To support the Internal and External Reporting function, the revenue system should provide the capability to perform exception and data ranking reporting based on user-defined parameters.	JFMIP-SR-03-01, IER-18
05.06.27	Y	A	To support the Internal and External Reporting function, the revenue system should provide the capability to define and modify customized reports.	JFMIP-SR-03-01, IER-19
05.06.28	Y	A	To support the Internal and External Reporting function, the revenue system should provide the capability to report on collection statistics by customer and agency during a reporting period.	JFMIP-SR-03-01, IER-20
05.06.29	Y	A	To support the Internal and External Reporting function, the revenue system should provide the capability to provide a revenue source code structure to identify and classify types of revenue and receipts as defined by the user. For example, categories could be rental income, sales by product type, income by type of service performed and others.	JFMIP-SR-03-01, IER-21

## 07 Customer Order Options

05.07.01		A	To support Customer Order Options, the revenue system must provide the capability to process and track orders to determine order status and allow for detailed (by customer) and batched information. In a non-exchange revenue transaction, collect the same data a customer order provides in an exchange revenue transaction (see examples of non-exchange revenues). Customer order data is to be retained to capture an order's entire history for handling inquiries and providing an audit trail. OMB's Business Rules for Intragovernmental Transactions (M-03-01), requirements must also be supported (i.e., providing DUNS numbers, order numbers, standard data elements for billing records, and others). Also, customer order data is to be filed in accordance with National Archives and Records Administration (NARA) regulations for the required time frames based on the type of record and activity.	JFMIP-SR-03-01, CO-1
05.07.02		A	To support Customer Order Options, the revenue system must provide the capability to ensure order fulfillment and revenue can be associated with a specific intragovernmental order, the seller must capture the buyer's intragovernmental order number in the seller's order fulfillment or revenue system to associate the buyer's order number with any agreement or control number assigned by the seller's system.	JFMIP-SR-03-01, CO-2
05.07.03	Y	A	To support Customer Order Options, the revenue system should provide the capability to receive customer orders via Internet.	JFMIP-SR-03-01, CO-3



Req. ID	Value Added?	Change Type	Requirement	Source(s)
05.07.04	Y	A	To support Customer Order Options, the revenue system should provide an integrated customer management relationship to establish a single view of account information.	JFMIP-SR-03-01, CO-4
<b>08 Remittance Options</b>				
05.08.01		A	<p>To support revenue tracking and various methods of payment of the Remittance Options function, the revenue system must provide the capability to maintain a customer record at the individual document level capturing:</p> <ul style="list-style-type: none"> <li>• Unique Order Sequence ID;</li> <li>• Agency Location Code (ALC) for Deposit transactions for Federal customers only;</li> <li>• ALC at the transaction level for Federal customers only;</li> <li>• Treasury Appropriation Fund Symbol (TAFS);</li> <li>• Data elements required in OMB “Business Rules for Intragovernmental Transactions,” (M-03-01);</li> <li>• Customer name;</li> <li>• Customer ID number;</li> <li>• Taxpayer Identification Number (TIN);</li> <li>• Customer addresses, i.e., physical, mailing, email and billing;</li> <li>• Contact name;</li> <li>• Contact telephone number;</li> <li>• Federal vs. Non-Federal indicator;</li> <li>• Six-digit Trading Partner code;</li> <li>• IRS 1099-C indicator (For non-Federal Accounts Receivable needed in case of debt write-off);</li> <li>• Comment field;</li> <li>• Date of last update;</li> <li>• User ID of last update;</li> <li>• Order Type Indicator (i.e., walk up; phone; fax; electronic; mail);</li> <li>• Method of Payment (cash, check, money order, electronic payment, charge or credit card, debit card, advance reduction, and on account);</li> <li>• Amount received;</li> <li>• Date of each payment received;</li> <li>• Unfilled Customer Orders (for use when funds are received with a delay in filling the customer’s order);</li> <li>• Custodial or non-custodial;</li> <li>• Exchange or non-exchange; and</li> <li>• Date order filled.</li> </ul>	JFMIP-SR-03-01, RO-1
05.08.02	Y	A	To support Remittance Options, the revenue system should provide the capability to alert customers holding outstanding or overdue accounts and alert internal users.	JFMIP-SR-03-01, RO-2
05.08.03	Y	A	To support Remittance Options, the revenue system should provide the capability to create and maintain a “Personalized Page” that allows users to access and track program specific	JFMIP-SR-03-01, RO-3



Req. ID	Value Added?	Change Type	Requirement	Source(s)
			information including information on payment options, amounts due, payment history and laws mandating reason for and use of payment.	
<b>09 Cashier Function</b>				
05.09.01		A	To support the Cashier Function, the revenue system must provide the capability to identify the TAFS for which the deposit is being made.	JFMIP-SR-03-01, CF-1
05.09.02		A	To support the Cashier Function, the revenue system must provide the capability to recognize and classify collections in the proper budgetary categories. Record and control all prescribed types of budgetary authorities relative to earned and unearned revenue or cash collections (both cash and accrual basis), including spending authority from offsetting collections.	JFMIP-SR-03-01, CF-2
05.09.03		A	To support the Cashier Function, the revenue system must provide the capability to recognize and record advance payments received.	JFMIP-SR-03-01, CF-3
05.09.04		A	To support the Cashier Function, the revenue system must provide the capability to recognize and record cash donations as non-exchange revenue.	JFMIP-SR-03-01, CF-4
05.09.05		A	To support the Cashier Function, the revenue system must provide the capability to perform transaction cross-referencing in which a user can perform a query to locate the details of associated transactions in the processing “chain” (e.g., querying on a receivable would provide any associated cash receipts).	JFMIP-SR-03-01, CF-5
05.09.06		A	To support the Cashier Function, the revenue system must provide the capability to track funds at various levels based on required elements of the accounting classification and project/program accounting structure.	JFMIP-SR-03-01, CF-6
<b>10 Proprietary and Budgetary Accounting Functions</b>				
05.10.01		A	<p>To support Proprietary and Budgetary Accounting functions of the USSGL, the revenue system must provide the capability to allow internal users to indicate whether the collecting entity retains the revenue or transfers it to others.</p> <ul style="list-style-type: none"> <li>• Exchange revenue must be recognized within the same reporting period the entity provides goods or services to the public or another government entity (accrual accounting).</li> <li>• For services, revenue should be recognized when the services are performed.</li> <li>• For specific goods made to order under a contract or services produced under a contract, revenue should be recognized in proportion to estimated total cost when goods and services are acquired to fulfill the contract.</li> </ul>	JFMIP-SR-03-01, BPA-1

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			<ul style="list-style-type: none"> <li>For goods kept in inventory, revenue should be recognized when the goods are dropped from inventory (shipped) to the customer.</li> </ul>	
05.10.02		A	To support Proprietary and Budgetary Accounting functions of the USSGL, the revenue system must provide the capability to record the actual price that is received or receivable under the established pricing arrangements. A receivable should be recorded if cash has not been received and an appropriate allowance should be established. Unearned revenue should be recorded if amounts have been received, but goods or services have not yet been provided.	JFMIP-SR-03-01, BPA-2
05.10.03		A	To support Proprietary and Budgetary Accounting functions of the USSGL, the revenue system must match revenue with costs for determining the net cost of operations. The components of net cost should also include the gross cost of providing services that did not earn exchange revenue. If the collecting entity transfers the exchange revenue it should account for that revenue as a custodial activity.	JFMIP-SR-03-01, BPA-3
05.10.04		A	To support Proprietary and Budgetary Accounting functions of the USSGL, the revenue system must properly classify revenue and inflows to facilitate preparing financial statements that meet the Federal financial reporting objectives. In order to measure performance, exchange revenue must be matched with costs whereas non-exchange revenue is not matched with costs because they are not earned in the operations process.	JFMIP-SR-03-01, BPA-4
05.10.05		A	To support Proprietary and Budgetary Accounting functions of the USSGL, the revenue system must recognize revenue when the entity establishes a specifically identifiable, legally enforceable claim to cash or other assets, to the extent that the collection is probable and reasonably measurable.	JFMIP-SR-03-01, BPA-5
05.10.06		A	The revenue system must, to support Proprietary and Budgetary Accounting functions of the USSGL, measure taxes and duties on the cash basis, and the cash basis amount(s) should be shown in conjunction with the accrual amounts recognized. The source and disposition of revenue from taxes, duties, and related fines, penalties, and interest should be measured by the collecting entities in a manner that enables reporting of (1) cash collections, refunds, and the “accrual adjustment” necessary to determine the total revenue and (2) cash or cash equivalents transferred to each of the recipient entities and the revenue amounts to be recognized by each of them.	JFMIP-SR-03-01, BPA-6
05.10.07		A	To support Proprietary and Budgetary Accounting functions of the USSGL, the revenue system must provide extensive disclosures for estimating future cash flows and for overseeing their custodial responsibilities. For proper disclosures for non-	JFMIP-SR-03-01, BPA-7

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			<p>exchange revenue, the following must be disclosed:</p> <ul style="list-style-type: none"> <li>• Basis of Accounting;</li> <li>• Factors affecting collectibility (e.g., non-voluntary collections are more difficult than donated ones);</li> <li>• Distinction of the categories of accounts receivable (accrual, cash, modified cash) and the amounts involved;</li> <li>• Include self-assessments, or post-audits, by customer (or importers), penalties, interest, unearned revenues, refunds, refund offsets and drawbacks, abatements, accounts receivable written off during the reporting period as uncollectible, and provisions made to the allowance for uncollectible amounts;</li> <li>• Cumulative cash collections and refunds by year and type.</li> </ul>	
05.10.08		A	To support Proprietary and Budgetary Accounting functions of the USSGL, the revenue system must account for (1) trust funds legally entitled to excise taxes collected, (2) trust funds legally entitled to receive Social Security taxes accrued, (3) collection entities entitled to retain revenue, and (4) the general fund, the amount collected should be accounted for as a custodial activity by the collecting entity.	JFMIP-SR-03-01, BPA-8
05.10.09		A	To support Proprietary and Budgetary Accounting functions of the USSGL, the revenue system must account for fines and penalties – the point in time when a claim to resources arises will depend on the nature of the fine and the associated legal and administrative processes. An allowance for uncollectible accounts should be recognized as a revenue adjustment and determined in accordance with other standards.	JFMIP-SR-03-01, BPA-9
05.10.10		A	To support Proprietary and Budgetary Accounting functions of the USSGL, the revenue system must recognize revenue arising from donations for those inflows of resources that meet recognition criteria for assets and estimate the fair value of the contribution.	JFMIP-SR-03-01, BPA-10
05.10.11		A	To support Proprietary and Budgetary Accounting functions of the USSGL, the revenue system must record the total amount of billing offset against advance payments received and automatically liquidate the advance amount recorded in the core system based on billings generated from the revenue system either partially or fully, to interface with the core and allow the recording of refunds of amounts advanced, if necessary.	JFMIP-SR-03-01, BPA-11
05.10.12		A	To support Proprietary and Budgetary Accounting functions of the USSGL, the revenue system must provide control features that ensure the amounts reflected in the funds control structure agree with the related general ledger account balances at the end of each update cycle.	JFMIP-SR-03-01, BPA-12
05.10.13		A	To support Proprietary and Budgetary Accounting functions of the USSGL, the revenue system must establish interface with core	JFMIP-SR-03-

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			system for updates of advances from accounts in the core system, 01, BPA-13 as well as related billings and accounts receivable data. The revenue system must verify that the billing amount to the customer does not exceed the amount authorized by the reimbursable agreement (RA) when applicable prior to generating bills and recognizing revenue.	
05.10.14		A	To support Proprietary and Budgetary Accounting functions of the USSGL, the revenue system must record and maintain RAs (e.g., inter-agency agreements, memorandums of understanding) so that monthly, quarterly, and fiscal year-to-date as well as inception-to-date information can be presented.	JFMIP-SR-03-01, BPA-14

## 11 Deposit Account Function

05.11.01		A	<p>To support the Deposit Account Function, the revenue system must provide the capability to create a new deposit account (escrow account) record with data element fields required to record account history and activity. The data fields required are as follows:</p> <ul style="list-style-type: none"> <li>• Unique Order Sequence ID;</li> <li>• Agency Location Code (ALC) for Deposit transactions for Federal customers only;</li> <li>• ALC at the transaction level for Federal customers only;</li> <li>• Treasury Appropriation Fund Symbol (TAFS);</li> <li>• Data elements required in OMB “Business Rules for Intragovernmental Transactions,” (M-03-01);</li> <li>• Customer name;</li> <li>• Customer ID number;</li> <li>• Taxpayer Identification Number (TIN);</li> <li>• Customer addresses, i.e., physical, mailing, email and billing;</li> <li>• Contact name;</li> <li>• Contact telephone number;</li> <li>• Federal vs. Non-Federal indicator;</li> <li>• Six-digit Trading Partner code;</li> <li>• IRS 1099-C indicator (For non-Federal Accounts Receivable needed in case of debt write-off);</li> <li>• Comment field;</li> <li>• Date of last update;</li> <li>• User ID of last update;</li> <li>• Order Type Indicator (i.e., walk up; phone; fax; electronic; mail);</li> <li>• Method of Payment (cash, check, money order, electronic payment, charge or credit card, debit card, advance reduction, and on account);</li> <li>• Amount received;</li> <li>• Date of each payment received;</li> <li>• Unfilled Customer Orders (for use when funds are received with a delay in filling the customer’s order);</li> <li>• Custodial or non-custodial;</li> </ul>	JFMIP-SR-03-01, DAS-1
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Req. ID	Value Added?	Change Type	Requirement	Source(s)
			<ul style="list-style-type: none"> <li>• Exchange or non-exchange; and</li> <li>• Date order filled.</li> </ul>	
05.11.02		A	To support the Deposit Account Function, the revenue system must provide the capability to provide access to update deposit account records for both active and inactive deposit accounts. Modifications to any deposit account data will be date effective.	JFMIP-SR-03-01, DAS-2
05.11.03		A	To support the Deposit Account Function, the revenue system must provide the capability to close a deposit account. The system will record the disposition of any remaining balance. Closed deposit account records will be archived.	JFMIP-SR-03-01, DAS-3
05.11.04		A	To support the Deposit Account Function, the revenue system must provide the capability to process remittances to and charges against a deposit account. Remittances will be processed in the same record format as a payment.	JFMIP-SR-03-01, DAS-4
05.11.05		A	To support the Deposit Account Function, the revenue system must provide the capability to provide monthly statements of transaction activity in paper and/or electronic form.	JFMIP-SR-03-01, DAS-5
05.11.06		A	To support the Deposit Account Function, the revenue system must provide the capability to notify customers (if specified) if their deposit account balance drops below a certain dollar amount.	JFMIP-SR-03-01, DAS-6
05.11.07		A	To support the Deposit Account Function, the revenue system must provide the capability to validate accounts by not accepting a transaction for a charge against a deposit account until the system has determined that the account number is valid, not delinquent, and has a sufficient balance to cover the charge. If the balance is not sufficient to cover the charge, the system must send notification to the customer and a notice permitting/delaying service to be rendered. Any deposit account transaction that causes an overdrawn balance without notification shall be rejected by the system.	JFMIP-SR-03-01, DAS-7
05.11.08		A	To support the Deposit Account Function, the revenue system must provide the capability to apply penalty charges for deposit account balances that fall below a predetermined level at any point in time or at a predetermined point, such as at the end of a month. The predetermined level and assessment date may vary by deposit account type. These penalty charges shall be automatically assigned by the system.	JFMIP-SR-03-01, DAS-8

## 12 Transaction Validation

05.12.01		A	To support the Transaction Validation activity, the revenue system must provide the capability to comply with USSGL posting rules and update appropriate documents and any related	JFMIP-SR-03-01, TV-1
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Req. ID	Value Added?	Change Type	Requirement	Source(s)
			tables, when accounting transactions are recorded in a subsidiary ledger within the revenue system. Use standard transactions when recording accounting events.	
05.12.02		A	To support the Transaction Validation activity, the revenue system must provide the capability to interface with the core financial system to record transactions consistent with USSGL posting rules.	JFMIP-SR-03-01, TV-2
05.12.03		A	To support the Transaction Validation activity, the revenue system must provide the capability to allow users to define and maintain standard rules that control subsidiary ledger account postings for all accounting events when accounting transactions are recorded in a subsidiary ledger within the revenue system. The process of defining posting rules can be accomplished in a variety of ways, including (but not limited to) using: transaction codes, screen “templates,” derivation rules, and others.	JFMIP-SR-03-01, TV-3
05.12.04		A	To support the Transaction Validation activity, the revenue system must provide the capability to enable users to selectively require, omit, or set a default value for individual accounting classification elements.	JFMIP-SR-03-01, TV-4
05.12.05		A	To support the Transaction Validation activity, the revenue system must provide the capability to allow users to define and process system-generated transactions, such as automated accruals (e.g., interest accrual entries), pre-closing and closing entries, and transactions that generate other transactions in those cases where a single transaction is not sufficient.	JFMIP-SR-03-01, TV-5
05.12.06		A	To support the Transaction Validation activity, the revenue system must provide the capability to liquidate (automatically), partially or in full, the balance of open documents by line item. This capability will be used in the liquidation of various documents such as receivables and advances, upon the processing of subsequent related transactions (e.g., liquidate a receivable upon entry of the corresponding collection).	JFMIP-SR-03-01, TV-6
05.12.07		A	To support the Transaction Validation activity, the revenue system must provide the capability to control the correction and reprocessing of all erroneous transactions gathered through interfaces through the use of error/suspense files. Erroneous transactions must be maintained until corrected and posted at the specific request of a user.	JFMIP-SR-03-01, TV-7
05.12.08		A	To support the Transaction Validation activity, the revenue system must provide the capability to provide immediate, on-line notification to the user of erroneous transactions obtained through direct data entry. Advise reason for error and provide the ability to enter corrections on-line.	JFMIP-SR-03-01, TV-8

Req. ID	Value Added?	Change Type	Requirement	Source(s)
05.12.09		A	To support the Transaction Validation activity, the revenue system must provide the capability to provide controls to prevent the creation of initial duplicate transactions. For example, prevent the use of the same unique transaction identification number (e.g., document number).	JFMIP-SR-03-01, TV-9
05.12.10		A	To support the Transaction Validation activity, the revenue system must provide the capability to provide a warning message when the user attempts to input a check number that has already been recorded for the related debtor.	JFMIP-SR-03-01, TV-10
05.12.11		A	To support the Transaction Validation activity, the revenue system must provide the capability to validate the fields for all accounting classification elements required to process the transaction prior to posting (e.g., fields pertaining to TAS/TAFS, revenue source, invoice number, debtor or customer code and organization).	JFMIP-SR-03-01, TV-11
05.12.12		A	To support the Transaction Validation activity, the revenue system must provide the capability to enter, edit, and store transactions in the current accounting period for automatic processing in a future accounting period for one-time events and/or monthly recurring entries.	JFMIP-SR-03-01, TV-12
05.12.13		A	To support the Transaction Validation activity, the revenue system must provide the capability to capture the six-digit trading partner code (as specified by Treasury) when processing all transactions that directly involve another Federal entity (i.e., both parties to a transaction are Federal entities).	JFMIP-SR-03-01, TV-13
05.12.14		A	To support the Transaction Validation activity, the revenue system must provide the capability to capture transaction dates (effective date of the transaction) and posting dates (date transaction forwarded to core financial system or posted to the general ledger).	JFMIP-SR-03-01, TV-14
05.12.15		A	To support the Transaction Validation activity, the revenue system must provide the capability to determine (automatically) the posting date from the system date for all transactions. Automatically associate a default accounting period for each transaction, but allow authorized user to override.	JFMIP-SR-03-01, TV-15
05.12.16		A	To support the Transaction Validation activity, the revenue system must provide the capability to reverse (automatically with prior discretion of user) entries by the following parameters: transaction or document type, date range, schedule numbers, transaction identification number (i.e., document number) range, and trading partner.	JFMIP-SR-03-01, TV-16
05.12.17		A	To support the Transaction Validation activity, the revenue	JFMIP-SR-03-



Req. ID	Value Added?	Change Type	Requirement	Source(s)
			system must provide the capability to permit posting to the current and prior months concurrently until the prior month closing is complete while interacting with the core financial system within that fiscal year.	01, TV-17
05.12.18		A	To support the Transaction Validation activity, the revenue system must provide the capability to post to the current fiscal year and prior fiscal year concurrently until prior year-end closing is complete while interacting with the core financial system within that fiscal year.	JFMIP-SR-03-01, TV-18
05.12.19		A	To support the Transaction Validation activity, the revenue system must provide the capability to record different transaction types at the detailed transaction level.	JFMIP-SR-03-01, TV-19
05.12.20		A	To support the Transaction Validation activity, the revenue system must provide the capability to validate that all deposits to a receivable or unbilled revenue account balance the total of the deposit.	JFMIP-SR-03-01, TV-20
05.12.21		A	To support the Transaction Validation activity, the revenue system must provide the capability to employ appropriate edits at the point of entry to ensure all required data have been entered and to validate the accuracy of the data prior to acceptance.	JFMIP-SR-03-01, TV-21
05.12.22		A	To support the Transaction Validation activity, the revenue system must provide the capability to record the user's identification as part of the transaction record.	JFMIP-SR-03-01, TV-22
05.12.23		A	To support the Transaction Validation activity, the revenue system must provide the capability to determine that the account number is valid, the credit card has not expired, and there is sufficient credit available to cover the charge. Any credit card transaction that does not meet these criteria will be declined by the system.	JFMIP-SR-03-01, TV-23
05.12.24		A	To support the Transaction Validation activity, the revenue system must provide the capability to reject a transaction or provide a warning message when attempting to post a transaction that would cause general ledger debits and credits to be out-of-balance at a level below the TAS/TAFS (e.g., organization level).	JFMIP-SR-03-01, TV-24
05.12.25		A	To support the Transaction Validation activity, the revenue system must provide the capability to process and track transactions in both foreign currency and U.S. dollars.	JFMIP-SR-03-01, TV-25
05.12.26	Y	A	To support the Transaction Validation activity, the revenue system should provide the capability to allow the user to relate memorandum accounts with budgetary and proprietary accounts in the definition of a standard transaction.	JFMIP-SR-03-01, TV-26

Req. ID	Value Added?	Change Type	Requirement	Source(s)
05.12.27	Y	A	To support the Transaction Validation activity, the revenue system should provide the capability to perform validation checks for use of certain general ledger accounts associated with specific authority (e.g., cashiers fund, borrowing authority) prior to posting a transaction.	JFMIP-SR-03-01, TV-27
05.12.28	Y	A	To support the Transaction Validation activity, the revenue system should provide the capability to calculate progress payments to foreign vendors based on current exchange rates.	JFMIP-SR-03-01, TV-28
<b>13 Revenue Recognition</b>				
05.13.01		A	To support the Revenue Recognition function, the revenue system must provide the capability to support standard transactions to adjust receivables and revenue based on adjustments to receipts (returned checks or credit card charge backs) and refunds (errors in service processing or return of purchased products).	JFMIP-SR-03-01, RR-1
05.13.02		A	To support the Revenue Recognition function, the revenue system must provide the capability to process a receipt against a holding/suspense account that will be researched at a time in the future.	JFMIP-SR-03-01, RR-2
05.13.03		A	To support the Revenue Recognition function, the revenue system must provide the capability to support transactions to record revenue based on sales of products or services, where the products or services are delivered prior to or concurrent with the payment.	JFMIP-SR-03-01, RR-3
05.13.04		A	To support the Revenue Recognition function, the revenue system must provide the capability to support standard transactions that allocate receipts to unearned revenue/advances (e.g., allow for entry of receipts to an advance USSGL account, either on an individual transaction basis, or for a class of transactions based on a predefined attribute or combination of attributes, such as revenue source code).	JFMIP-SR-03-01, RR-4
05.13.05		A	To support the Revenue Recognition function, the revenue system must provide the capability to support standard transactions that provide for subsequent reclassification of prior advances to earned revenue based on some triggering event or action. For example, completed processing of an application allows agency to treat application fee as earned revenue.	JFMIP-SR-03-01, RR-5
05.13.06		A	To support the Revenue Recognition function, the revenue system must provide the capability to support the reclassification of prior receipts to earned revenue based on incremental triggering events. For example, a 4-step application process allows the agency to earn 25 percent of the fee as earned revenue as each step is completed.	JFMIP-SR-03-01, RR-6

Req. ID	Value Added?	Change Type	Requirement	Source(s)
<b>14 Revenue Estimation</b>				
05.14.01		A	To support Revenue Estimation, the revenue system must provide the capability to support the export of historical data for use in revenue forecasting.	JFMIP-SR-03-01, REA-1
05.14.02	Y	A	To support Revenue Estimation, the revenue system should provide the capability to support revenue forecasting based on historical revenue data and other variables such as known current or future events (planned rate increases, market changes, etc.). For example, if regulation will increase fees, effective May 1, compute revenue for balance of fiscal year.	JFMIP-SR-03-01, REA-2
05.14.03	Y	A	To support Revenue Estimation, the revenue system should provide the capability to establish a baseline of revenue collections in comparison to potential revenue.	JFMIP-SR-03-01, REA-3
<b>15 Automated Reconciliation</b>				
05.15.01		A	To support the Automated Reconciliation function, the revenue system must provide detailed subsidiary record amounts used to compare with amounts in the general ledger resulting in the creation of reports for those accounts that are out of balance. This capability must be available for all open accounting periods and at frequencies defined by the user, such as daily, weekly and monthly.	JFMIP-SR-03-01, AR-1
05.15.02		A	To support the Automated Reconciliation function, the revenue system must provide the capability to record sales of goods and services based on user-defined criteria, for example use of transaction codes, SGL accounts or pro formas.	JFMIP-SR-03-01, AR-2
<b>16 Performance Measurement</b>				
05.16.01		A	To support the Performance Measurement function, the revenue system must provide the capability to meet GPRA requirements and link to an agency's strategic plan and provide revenue cost management information that can be matched with budget execution information for performance measure calculations.	JFMIP-SR-03-01, PM-1
05.16.02		A	To support the Performance Measurement function, the revenue system must provide the capability to perform trend analyses across periods and fiscal years.	JFMIP-SR-03-01, PM-2
05.16.03	Y	A	To support the Performance Measurement function, the revenue system should provide the capability to track actual performance against established standards and to calculate variances for both system users and organization.	JFMIP-SR-03-01, PM-3
05.16.04	Y	A	To support the Performance Measurement function, the revenue	JFMIP-SR-03-

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			system should provide the capability to collect cost information of 01, PM-4 performing collection activities.	
<b>17 Audit Trail</b>				
05.17.01		A	To support the audit trail function, the revenue system must provide the capability to provide audit trails to trace transactions from their initial source through all stages of related system processing within the installation accounting/financial management system. The initial source may be source documents, transactions originating from other systems (e.g., feeder systems), or internal system-generated transactions.	JFMIP-SR-03-01, AT-1
05.17.02		A	To support the audit trail function, the revenue system must provide the capability to identify document input, change and approval by user.	JFMIP-SR-03-01, AT-2
05.17.03		A	To support the audit trail function, the revenue system must provide the capability to select items for review based on user-defined criteria by type of transaction (e.g., by receivable transactions, debtor, date range). For example, to select items for financial statement audits.	JFMIP-SR-03-01, AT-3
05.17.04	Y	A	To support the audit trail function, the revenue system should provide the capability to support audit processes by flagging remittance variations and gaps. For example, an agent collects and remits fees quarterly and skips one quarter or sends in remittance that is 50 percent lower than prior year.	JFMIP-SR-03-01, AT-4
05.17.05	Y	A	To support the audit trail function, the revenue system should provide the capability to match non-exchange transactions with the event(s) that initiate the recognition of this revenue.	JFMIP-SR-03-01, AT-5
<b>18 On-Line Query Capability</b>				
05.18.01		A	To support on-line query capability, the revenue system must provide the capability to record all transactions for a specific accounting record.	JFMIP-SR-03-01, OLQ-1
05.18.02		A	To support on-line query capability, the revenue system must provide the capability to report the amount totals by type of fee and date range.	JFMIP-SR-03-01, OLQ-2
05.18.03		A	To support on-line query capability, the revenue system must provide the capability to report by any combination or subset of name, receivable number, date range, transaction number, deposit account number, and transaction amount.	JFMIP-SR-03-01, OLQ-3

Req. ID	Value Added?	Change Type	Requirement	Source(s)
05.18.04		A	To support on-line query capability, the revenue system must provide the capability to assign user level capability for ad hoc query access.	JFMIP-SR-03-01, OLQ-4
05.18.05		A	To support on-line query capability, the revenue system must provide the capability to produce deposit account history by account number and date range.	JFMIP-SR-03-01, OLQ-5
05.18.06		A	To support on-line query capability, the revenue system must provide the capability to produce customer inquiry history by deposit account number or receivable number.	JFMIP-SR-03-01, OLQ-6
05.18.07		A	To support on-line query capability, the revenue system must provide the capability to produce deposit account transactions in a monthly deposit account statement format for the each month.	JFMIP-SR-03-01, OLQ-7
05.18.08		A	To support on-line query capability, the revenue system must provide the capability to provide deposit ticket (SF 215) and debit voucher (SF 5515) number or amount.	JFMIP-SR-03-01, OLQ-8
05.18.09		A	To support on-line query capability, the revenue system must provide the capability to perform on-line queries of account activity (billing, collection, and adjustment) by customer and receivable.	JFMIP-SR-03-01, OLQ-9
05.18.10		A	To support on-line query capability, the revenue system must provide the capability to perform on-line queries of miscellaneous cash receipts (applied to any Treasury fund symbol) by customer, when identified, and by accounting period.	JFMIP-SR-03-01, OLQ-10
05.18.11		A	To support on-line query capability, the revenue system must provide the capability to provide and maintain on-line queries and reports on balances separately for the current/prior months and current/prior fiscal years. At a minimum, queries must be maintained on-line for current/prior months and current/prior fiscal years until the prior month/year closing is complete.	JFMIP-SR-03-01, OLQ-11
05.18.12	Y	A	To support the on-line query function, the revenue system should provide the capability to generate reports by geographic location.	JFMIP-SR-03-01, OLQ-12

### 19 Ad-Hoc Query Capability

05.19.01		A	To effectively support ad-hoc query capability, the revenue system must allow users to create and submit parameter-based query scripts or to store them in a common library for future use.	JFMIP-SR-03-01, AHQ-1
05.19.02		A	To effectively support ad-hoc query capability, the revenue system must allow users to run queries on-line or in batch mode and to stage output for later access by authorized users.	JFMIP-SR-03-01, AHQ-2

Req. ID	Value Added?	Change Type	Requirement	Source(s)
05.19.03		A	To effectively support ad-hoc query capability, the revenue system must provide run-time controls to limit “run-away” queries and large data download requests.	JFMIP-SR-03-01, AHQ-3
05.19.04		A	To effectively support ad-hoc query capability, the revenue system must support graphical output display on the desktop. Output display should also support dynamic report reformatting, regrouping and drill-down to detail records from summary report lines.	JFMIP-SR-03-01, AHQ-4
05.19.05		A	To effectively support ad-hoc query capability, the revenue system must allow authorized users to download selected financial data. This download capability must be able to automatically reformat downloaded information for direct access by common desktop applications (e.g., ASCII formatted).	JFMIP-SR-03-01, AHQ-5
05.19.06		A	To effectively support ad-hoc query capability, the revenue system must provide the ability to preview a report, form, or other query result before printing.	JFMIP-SR-03-01, AHQ-6
05.19.07		A	To effectively support ad-hoc query capability, the revenue system must support access to current year and historical financial data.	JFMIP-SR-03-01, AHQ-7
05.19.08	Y	A	To provide additional ad-hoc query capability, the revenue system should provide the capability to allow users to automatically distribute copies of report/query results via e-mail to multiple pre-identified individuals or groups.	JFMIP-SR-03-01, AHQ-8
05.19.09	Y	A	To provide additional ad-hoc query capability, the revenue system should provide the capability to provide the following ad hoc query interface features: <ul style="list-style-type: none"> <li>• The ability to “point and click” on selectable table, data, and link objects for inclusion in a custom query;</li> <li>• An active data dictionary to provide users with object definitions;</li> <li>• The ability to share user developed query scripts with other authorized agency users and query optimization; and</li> <li>• On-line help.</li> </ul>	JFMIP-SR-03-01, AHQ-9
05.19.10	Y	A	To provide additional ad-hoc query capability, the revenue system should provide the capability to facilitate customer query and self-service capability subsequent to customer verification and clearance.	JFMIP-SR-03-01, AHQ-10

## 20 Records Retention

05.20.01		A	To support the Records Retention function, the revenue system must provide temporary restoration to the on-line system for browsing and reporting.	JFMIP-SR-03-01, AD-1
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Req. ID	Value Added?	Change Type	Requirement	Source(s)
05.20.02		A	To support the Records Retention function, the revenue system must provide retention of system records in accordance with Federal regulations established by NARA, GAO and others. Prevent the purging of transactions prior to the proper period in accordance with regulations governing the retention of documents and transactions.	JFMIP-SR-03-01, AD-2
<b>21 Interface Requirements</b>				
05.21.01		A	To support Interface requirements, the revenue system must provide the capability to produce reports and transmittable files to meet the relevant Application Program Interface specified by the core financial system. Interface information must include: <ul style="list-style-type: none"> <li>• Cash refund information capturing who and why;</li> <li>• Receipt, collection, and billing information capturing what, when and what for;</li> <li>• Deposit information required by the National Automated Clearing House Association;</li> <li>• Receivable aging information;</li> <li>• Uncollectable receivables/bad debt information;</li> <li>• Balance of advances from others;</li> <li>• RA limits to make sure billings do not exceed the RA; and</li> <li>• Cost related to reimbursable work not directly recorded in the acquisition or cost systems.</li> </ul>	JFMIP-SR-03-01, I-1
05.21.02		A	To support Interface requirements, the revenue system must provide the capability to provide integration or appropriate interfaces between system modules and have the ability to simultaneously update or interface with the various systems or modules without the need for duplication.	JFMIP-SR-03-01, I-2
05.21.03		A	To support Interface requirements, the revenue system must provide the capability to provide the capability to provide for uploading and downloading data to other systems and databases in a personal computer environment.	JFMIP-SR-03-01, I-3
05.21.04		A	To support Interface requirements, the revenue system must provide the capability to interface with Cost and Acquisition n Systems to update cost data needed for services performed under an RA.	JFMIP-SR-03-01, I-4
05.21.05		A	To support Interface requirements, the revenue system must provide the capability to provide controls over interfaced data to ensure files are transmitted by an authorized source to an authorized destination and they are complete and not duplicates. In addition, controls over each file should ensure (1) the number of transactions in the file matches control records; (2) the dollar total of transactions in the file matches control records; (3) the sender is notified of any erroneous transactions; and (4) erroneous transactions are automatically returned to the sender.	JFMIP-SR-03-01, I-5



Req. ID	Value Added?	Change Type	Requirement	Source(s)
05.21.06		A	To support Interface requirements, the revenue system must provide the capability to provide an application user face that complies with the software application standards required by section 508 of the Rehabilitation Act, as detailed in 36 CFR 1194, subpart 9.	JFMIP-SR-03-01, I-6
05.21.07		A	To support Interface requirements, the revenue system must provide the capability to interface with the Central Contractor Registration (CCR), an existing on-line database that is the single validated source of data on vendors doing business for the government, for the exchange of identification data and EFT routing information in business transactions and other data elements required by OMB's "Business Rules for Intragovernmental Transactions," (M-03-01).	JFMIP-SR-03-01, I-7
05.21.08		A	To support Interface requirements, the revenue system must provide the capability to link to other applications and data sources (e.g., strategic plans, performance measures and data warehouse).	JFMIP-SR-03-01, I-8
<b>22 Security</b>				
05.22.01		A	To support the Security function, the revenue system must provide the capability to allow entry into system only to those individuals who are authorized and only during times authorized.	JFMIP-SR-03-01, S-1
05.22.02		A	To support the Security function, the revenue system must provide the capability to perform annual revalidation of the user.	JFMIP-SR-03-01, S-2
05.22.03		A	To support the Security function, the revenue system must provide the capability to maintain a history of password changes over a specified amount of time and preclude the consecutive use of the same password, including changes and lost passwords.	JFMIP-SR-03-01, S-3
05.22.04		A	To support the Security function, the revenue system must provide the capability to require the use of unique user identifications and passwords for authentication purposes. Passwords must be non-printing and non-displaying. The application must allow for the enforcement of password standards (e.g., minimum length and use of alpha, numeric and special characters). The application must also allow for the establishment of a specified period for password expiration to provide changes on a regular basis, accommodate prohibiting the user from reusing recent passwords, and be capable of periodic change, at option of user, and of mandatory change, at the option of the system administrator after a specified period of time.	JFMIP-SR-03-01, S-4
05.22.05		A	To support the Security function, the revenue system must provide the capability to maintain an audit logging capability to record access activity of every user and every terminal including:	JFMIP-SR-03-01, S-5

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			<ul style="list-style-type: none"> <li>• Time and date of use;</li> <li>• Type of transaction;</li> <li>• All log-in/log-out attempts by user and workstation;</li> <li>• User submitted transactions;</li> <li>• Initiated processes;</li> <li>• System override events; and</li> <li>• Direct additions, changes or deletions to application maintained data.</li> </ul>	
05.22.06		A	To support the Security function, the revenue system must provide the capability to limit the capability of users to selected functions (i.e., create, read, update, and delete) as well as have the capability to define functional access rights (e.g., to modules, transactions and approval authorities) and data access rights (e.g., record, create, read, update and delete) by assigned user ID, functional role (e.g., payable technician) and owner organization. User profiles can be added, deleted, modified or changed by the system administrator.	JFMIP-SR-03-01, S-6
05.22.07		A	To support the Security function, the revenue system must provide the capability to allow the system administrator to restrict access to sensitive data elements such as social security numbers and banking information by named user, groups of users, or functional role.	JFMIP-SR-03-01, S-7
05.22.08		A	To support the Security function, the revenue system must provide the capability to allow the user to void a transaction within the same day the original posting is made prior to batch processing. Controls should be in effect to prevent transactions from being voided on a date other than the date the transaction was originally posted.	JFMIP-SR-03-01, S-8
05.22.09		A	To support the Security function, the revenue system must provide the capability to limit access to data files and programs by individuals attempting to access them both through the system and through access methods external to the system for other than the data base administrator.	JFMIP-SR-03-01, S-9
05.22.10		A	To support the Security function, the revenue system must provide the capability to alert and record when invalid access is attempted or when user ID limit is exceeded.	JFMIP-SR-03-01, S-10
05.22.11		A	To support the Security function, the revenue system must provide the capability to prevent the alteration of financial data (i.e., voids) except through the posting of transactions that are entered through the normal edit and update process under proper security.	JFMIP-SR-03-01, S-11
05.22.12		A	To support the Security function, the revenue system must provide the capability to comply with the National Institute of Standards and Technology (NIST) Security Standards relating to	JFMIP-SR-03-01, S-12

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			the applications integrated security features. See <a href="http://csrc.nist.gov/">http://csrc.nist.gov/</a> for more information.	
05.22.13		A	To support the Security function, the revenue system must provide the capability to control access to the application, functional modules, transactions, and data by having integrated security features that are configurable by the system administrator.	JFMIP-SR-03-01, S-13
05.22.14		A	To support the Security function, the revenue system must provide the capability to query the audit log by type of access, date and time stamp range, user identification, or terminal ID.	JFMIP-SR-03-01, S-14
05.22.15		A	To support the Security function, the revenue system must provide the capability to comply with Federal Information System Controls Audit Manual (FISCAM) standards.	JFMIP-SR-03-01, S-15
05.22.16	Y	A	To support Security function, the revenue system should provide the capability to provide confidential Internet based communication from customer to system.	JFMIP-SR-03-01, S-16
05.22.17	Y	A	To support Security function, the revenue system should provide the capability to maintain general profile identity attributes that could consist of a customer's: <ul style="list-style-type: none"> <li>• Username;</li> <li>• Name;</li> <li>• Address;</li> <li>• Home telephone number;</li> <li>• Social Security Number;</li> <li>• Date of birth;</li> <li>• Personal e-mail address;</li> <li>• Employer name;</li> <li>• Employer address;</li> <li>• Employee telephone number;</li> <li>• Employer e-mail address; and</li> <li>• Confidential questions and answers.</li> </ul>	JFMIP-SR-03-01, S-17

## **C6. CHAPTER 6**

### **MANAGERIAL COST ACCOUNTING**

Reliable information on the cost of DoD programs, operations, and activities is crucial for effective management of the Department. Managerial cost accounting is especially important for fulfilling the objective of assessing an agency's operating performance. Therefore, cost accounting should be a fundamental part of an agency's financial management system and, to the extent practicable, should be integrated with other parts of the system. Cost accounting should use a basis of accounting, recognition, and measurement appropriate for the intended purpose (such as costing of goods to be sold to other parties or costing the operations of a DoD organization). Cost information developed for different purposes should be drawn from a common data source, and output reports should be reconcilable to each other.

Cost accounting systems should be fully integrated with other agency systems in order to eliminate unnecessary duplication of transaction entries and to share data elements without rekeying or reformatting. By its nature, a cost accounting system requires more linkages with other agency systems than do most other financial management systems. For example, a cost accounting system needs to accept financial and nonfinancial (e.g., units) data from the core financial system, inventory system, payroll or labor distribution system, property management system, and others. Such data includes but is not limited to labor costs, material costs, depreciation, labor hours, exchange revenues, and number of items produced.

Cost accounting standards are published in SFFAS Number 4, Managerial Cost Accounting Concepts and Standards for the Federal Government. In February 1998, JFMIP published Managerial Cost Accounting System Requirements, which establishes specific functional requirements for cost accounting systems. In addition, DoD has established cost accounting requirements and processes in the DoDFMR.

## **Managerial Cost Accounting**

### **Functional Requirements**

1. System Administration
2. Data Capture
3. Cost Assignment
4. Cost and Revenue Accumulation
5. Cost Monitoring/Reporting
6. Core Financial System Requirements

Req. ID	Value Added?	Change Type	Requirements	Sources
<b>01 System Administration</b>				
06.01.01			The cost accounting system must support the information classification structure described in FFMSR-8, Chapter II, and use the data classification structure described there.	FFMSR-8, II-2
06.01.02			The cost accounting system must be integrated with the entity's overall accounting system including accessing the appropriate tables or data structures that define codes in other systems rather than maintaining its own duplicate set of tables or data structures.	FFMSR-8, III-2
06.01.03			Version 4 - This requirement deleted	
06.01.04			The cost accounting system must allow authorized users to change data classification elements. The system should use the data classification elements for editing and reporting purposes.	FFMSR-8, III-2
06.01.05			Version 3 - This requirement deleted	
06.01.06			The cost accounting system must maintain rules for assigning costs to cost objects. These rules must specify cost assignment method(s) used (direct tracing, cause-and-effect, allocation, etc) for an object and identify how the method(s) is applied.	FFMSR-8, III-2; SFFAS-4, 120-137
06.01.07 – 06.01.08			Version 4 - These requirements deleted	
06.01.09 – 06.01.011			Version 3 - These requirements deleted	
06.01.12			The cost accounting system must satisfy the “minimum criteria,” including responsibility segments; full costing; costing methodology; performance measurement; reporting frequency; standard general ledger; precision of information; special situations; and documentation.	SFFAS-4, 71
06.01.13			Version 3 - This requirement deleted	
06.01.14			Version 4 - This requirement deleted	

Req. ID	Value Added?	Change Type	Requirements	Sources
<b>02 Data Capture</b>				
06.02.01			Version 4 - This requirement deleted	
06.02.02			The cost accounting system must capture or share with other systems all data needed to determine the costs of outputs and the total net cost of the entity's operations, and must include appropriate disclosures of the components of net cost. The data capture must also include information on units produced.	FFMSR-8, III-4
06.02.03			The cost accounting system must be capable of capturing summary information on all costs and units from the core financial system, as well as any other systems of original entry for cost transactions.	FFMSR-8, III-4
06.02.04			The cost accounting system must allow for direct input of cost information by authorized users, with an appropriate audit trail, in order to capture costs that are not entered into any other system.	FFMSR-8, III-4
06.02.05			For costs entered directly into the cost accounting system, it must summarize and send them to the core financial system for reporting to the general ledger.	FFMSR-8, III-4
06.02.06 – 06.02.08			Version 2 - These requirements deleted	
06.02.09	Y		The cost accounting system should accumulate and report the full cost of the output. (Full cost of an output includes the costs of resources consumed by the responsibility segment that directly contribute to the output and the costs of identifiable supporting services provided by other responsibility segments and by other entities.)	SFFAS-4, 89, 90, 91; DoDFMR, Volume 4, Chapter 19 190101B
06.02.10		C	The cost accounting system must include all direct costs that can be specifically identified with an output, such as those defined in SFFAS-4, paragraph 90.	SFFAS-4, 89, 90, 91; DoDFMR, Volume 4, Chapter 19 190101B, DoDFMR, Volume 6B, Chapter 5, 050201
06.02.11			The cost accounting system must include all indirect costs that are jointly or commonly used to produce two or more types of outputs but are not specifically identifiable with any of the outputs, such as those defined in SFFAS-4, paragraph 91.	SFFAS-4, 89, 90, 91; DoDFMR, Volume 4, Chapter 19

Req. ID	Value Added?	Change Type	Requirements	Sources
				190101B
06.02.12			The cost accounting system must include the cost elements presented in SFFAS-4, paragraphs 93 through 104.	SFFAS-4, 93-104
06.02.13			The cost accounting system must incorporate the cost of goods and services received from other entities (inter-entity costs) in the entity's full cost of goods and services.	SFFAS-4, 105
06.02.14			The “providing” entity's cost accounting system should record/recognize the full cost of goods and services provided to other entities regardless of whether full reimbursement is received.	SFFAS-4, 108
06.02.15			The “receiving” entity's cost accounting system should record/recognize the full cost of goods and services received from other entities as an expense or an asset.	SFFAS-4, 109
06.02.16			For non-reimbursed or partially reimbursed goods and services for which the providing entity does not provide complete cost information, the “receiving” entity should make and record a reasonable estimate of the costs.	SFFAS-4, 109
06.02.17			For material amounts, the “receiving” entity should recognize as a financing source the difference between the full cost of goods and services it receives from another entity and the reimbursement it made for those goods and services.	SFFAS-4, 109
06.02.18			The “providing” and “receiving” entities' cost accounting systems shall recognize individual inter-entity costs in accordance with SFFAS-4, 112.	SFFAS-4, 112
06.02.19			The cost accounting system should accumulate costs for responsibility segment(s) by type of resource (employees' labor, materials, utilities, etc.).	SFFAS-4, 119
06.02.20			The cost accounting system must draw information from the same common data source as the financial accounting and budgetary accounting systems.	SFFAS-4, 43-45; DoDFMR, Volume 4, Chapter 19, 190102C
06.02.21			Version 4 - This requirement deleted	
06.02.22			The cost accounting system must distinguish between funded and unfunded costs (in order to implement cost-based budgets).	DoDFMR, Volume 4, Chapter 20, 200102B
06.02.23			The cost accounting system must include unallowable costs (costs for which the entity cannot legally be reimbursed by a	DoDFMR, Volume 4,



Req. ID	Value Added?	Change Type	Requirements	Sources
			customer) as a cost of operations.	Chapter 19, 190205
06.02.24			The cost accounting system may use standard costs for estimating, accumulating, and reporting the costs of direct material and direct labor only when the four criteria in DoDFMR, Volume 4, Chapter 19, 190207A are met.	DoDFMR, Volume 4, Chapter 19, 190207A1, 2, 3, 4
06.02.25			The cost accounting system shall group business unit general and administrative expenses in a separate indirect cost pool to be allocated to final cost outputs.	DoDFMR, Volume 4, Chapter 19, 190210B
06.02.26			For allocating general and administrative expenses, items produced or worked on for stock or product inventory must be accounted for as final cost objectives as stipulated in DoDFMR, Volume 4, Chapter 19, 190210G.	DoDFMR, Volume 4, Chapter 19, 190210G
06.02.27			The job order cost system must maintain or update all subsidiary accounts necessary to satisfy the management's information requirements. The job order cost system must be subsidiary to the general accounting system.	DoDFMR, Volume 4, Chapter 20, 200201 and 200308
06.02.28			The job order cost accounting system must use job order numbers assigned by the appropriate cost accounting department for each defined cost output (objective).	DoDFMR, Volume 4, Chapter 20, 200302
06.02.29 – 06.02.30			Version 4 - These requirements deleted	
06.02.31			The job order cost system must accumulate unfounded costs (such as military labor, unfounded civilian labor, unfounded material, etc.) in accordance with DoDFMR, Volume 4, Chapter 20, 200311.	DoDFMR, Volume 4, Chapter 20, 200311
06.02.32			The job order cost system must account for all production costs (for example direct labor, direct material, and overhead) associated with producing a product/end item.	DoDFMR, Volume 4, Chapter 20, 2004
06.02.33			The process cost accounting must maintain or update all subsidiary accounts necessary to satisfy the management information requirements. The process cost accounting system must be subsidiary to the general accounting system.	DoDFMR, Volume 4, Chapter 21, 210201 and 210307
06.02.34			The process cost accounting system must clearly identify the	DoDFMR, Volume 4,

Req. ID	Value Added?	Change Type	Requirements	Sources
			cost centers and products to be produced.	Chapter 21, 210301
06.02.35			The process cost accounting system must utilize standard costs, accumulate actual costs, and identify variances between the two to allow for a managerial analysis of efficiency and effectiveness.	DoDFMR, Volume 4, Chapter 21, 210303
06.02.36			Version 4 - This requirement deleted	
<b>03 Cost Assignment</b>				
06.03.01			Version 4 - This requirement deleted	
06.03.02			The cost accounting system must support one or more costing methodologies that comply with the principles in SFFAS-4. Recommended methodologies are activity based costing, job order costing, process costing and standard costing.	FFMSR-8, III-6
06.03.03			The cost accounting system must send the summarized impact of cost assignments to the core financial system for posting to the general ledger and for external reporting.	FFMSR-8, III-6
06.03.04			The cost accounting system must assign supporting segments' costs to the responsibility segments that received the goods and services (referred to as intra-entity cost assignments).	SFFAS-4, 122
06.03.05			The cost accounting system must assign the following costs to a responsibility segment's outputs: (1) the segment's direct and indirect costs, (2) other responsibility segments' costs assigned to the segment, and (3) inter-entity costs for goods and services received.	SFFAS-4, 123
06.03.06			The cost accounting system must assign costs that can be directly traced to an activity/output.	SFFAS-4, 139
06.03.07			The cost accounting system must assign indirect common costs to outputs or activities that share resources.	SFFAS-4, 140
06.03.08			The cost accounting system should assign indirect common costs to outputs or activities on a cause-and-effect basis, if feasible, or through reasonable allocation.	SFFAS-4, 140
06.03.09			The cost accounting system must allocate each type of cost only once, and on only one basis, to any output or activity (cost objective).	DoDFMR, Volume 4, Chapter 19, 190202A & B
06.03.10			The cost accounting system must properly allocate costs between accounting periods.	DoDFMR, Volume 4, Chapter 19,

Req. ID	Value Added?	Change Type	Requirements	Sources
				190206
06.03.11			The cost accounting system must assign the cost of compensated absences to the accounting period(s) in which earned.	DoDFMR, Volume 4, Chapter 19, 190208A
06.03.12			The cost accounting system shall allocate pro-rata, on an annual basis, the cost of compensated absences to the applicable outputs/activities of the entity.	DoDFMR, Volume 4, Chapter 19, 190208B
06.03.13			The cost accounting system shall assign depreciation on tangible assets to the cost accounting periods in accordance with criteria stipulated in DoDFMR, Volume 4, Chapter 19, 190209A.1-2. The assignment of depreciation cost will be consistent with the methods used by the core accounting system.	DoDFMR, Volume 4, Chapter 19, 190209A
06.03.14			The cost accounting system shall allocate depreciation costs to outputs/activities in accordance with criteria stipulated in DoDFMR, Volume 4, Chapter 19, 190209B,1-3.	DoDFMR, Volume 4, Chapter 19, 190209B
06.03.15			The cost accounting system must allocate business unit general and administrative expenses to outputs based on their beneficial or causal relationship.	DoDFMR, Volume 4, Chapter 19, 190210A
06.03.16			The cost accounting system must allocate business unit general and administrative expenses for the accounting period to final cost outputs by means of a cost input basis representing the total activity of the unit.	DoDFMR, Volume 4, Chapter 19, 190210C
06.03.17			The cost accounting system must have the capability to allocate headquarters expenses to responsibility segments/outputs in accordance with DoDFMR, Volume 4, Chapter 19, 190210D.1 & 2.	DoDFMR, Volume 4, Chapter 19, 190210D
06.03.18			The cost accounting system must have the capability to segregate headquarters function expenses for responsibility segments that perform headquarters functions and operational activities, and allocate those expenses to the benefiting or causing segments.	DoDFMR, Volume 4, Chapter 19, 190210F
06.03.19			The cost accounting system must assign the cost of deferred compensation (except annual leave, sick leave and pension costs) to the appropriate cost accounting period, as stipulated in DoDFMR, Volume 4, Chapter 19, 190215B, C & D.	DoDFMR, Volume 4, Chapter 19, 190215B-D
06.03.20			The job order cost system must be able to update appropriate general ledger control accounts, such as work in process,	DoDFMR, Volume 4, Chapter 20,

Req. ID	Value Added?	Change Type	Requirements	Sources
			construction in progress, cost of goods sold, etc.	200202 and 200302
06.03.21			The job order cost system must add unfunded cost financed by other organizations or by prior appropriations to the shop rate charges and billed to non-DoD ordering activities.	DoDFMR, Volume 4, Chapter 20, 200305B
06.03.22			General and administrative expenses are to be accumulated by the system in the activity's indirect cost accounts and equitably charged to customers by prorating the expenses to job orders.	DoDFMR, Volume 4, Chapter 20, 200309
<b>04 Cost and Revenue Accumulation</b>				
06.04.01			The cost accounting system must send cost data to the appropriate system to calculate exchange revenue for goods or services made to order under a contract.	SFFAS-7, 36(b)
06.04.02			The cost accounting system must support the inventory system or other property systems by accumulating costs from multiple sources for inventory and related property that has been acquired, is being repaired, or is in production.	FFMSR-8, III-7
06.04.03			The cost accounting system must provide accumulated costs, including applicable indirect costs, to the inventory or other property system(s) for recording as to appropriate asset, expense or revenue type.	FFMSR-8, III-8
06.04.04			Version 2 - This requirement deleted	
06.04.05 – 06.04.06			Version 4 - These requirements deleted	
06.04.07			The cost accounting system must accumulate and maintain current period full cost and the total cost for each construction project and item of general property, plant and equipment under construction.	FFMSR-8, III-8
06.04.08			For completed projects, the cost accounting system must transfer construction in progress amounts to the appropriate asset account and pass the information to the core financial system and property management system(s) for asset valuation purposes.	FFMSR-8, III-8
06.04.09			The cost accounting system must capture and classify costs of acquiring, constructing, improving, and reconstructing or renovating heritage assets, federal mission (including national defense) PP&E, and stewardship land (including preparing it for use) for reporting as expenses in the period incurred.	FFMSR-8, III-9; SFFAS-8, 64&66; SFFAS-6, 53; SFFAS-6, 69; SFFAS-8, 77&80; SFFAS-

Req. ID	Value Added?	Change Type	Requirements	Sources
				6, 61
06.04.10			The cost accounting system must accumulate and maintain for 5 years costs that are related to stewardship assets (for stewardship reporting purposes).	FFMSR-8, III-9
06.04.11			The job order cost system must calculate actual shop rates from the same database used to prepare general ledger control account entries.	DoDFMR, Volume 4, Chapter 20, 200305A
06.04.12 – 06.04.14			Version 4 - These requirements deleted	
06.04.15			Version 4 - This requirement deleted, in Version 3 requirement combined with 06.04.14	
06.04.16 – 06.04.17			Version 4 - These requirements deleted	
06.04.18			Version 4 - This requirement deleted, after move to another FFMR	
06.04.19			The cost accounting system must accumulate costs in agency defined cost centers that are associated with agency-defined performance measures.	FFMSR-8, III-9
06.04.20			The cost accounting system must accumulate numerically valued agency-defined output information.	FFMSR-8, III-9
06.04.21			The cost accounting system must calculate the unit cost of outputs.	FFMSR-8, III-10
<b>05 Cost Monitoring/Reporting</b>				
06.05.01			The cost accounting system must be able to provide cost data needed to produce the Statement of Net Costs for the agency's required financial statements.	FFMSR-8, III-9
06.05.02			The cost accounting system must be able to produce the data needed for reporting on stewardship resources.	FFMSR-8, III-8
06.05.03			Version 4 - This requirement deleted, after move to another FFMR	
06.05.04			Version 4 - This requirement deleted, after move to another FFMR	
06.05.05			Version 4 - This requirement deleted, after move to another FFMR	

Req. ID	Value Added?	Change Type	Requirements	Sources
06.05.06			The cost accounting system must produce unit cost reports by output.	FFMSR-8, III-10
06.05.07			The cost accounting system must produce project, job order, and work order reports showing costs for a project from its inception up to the current date.	FFMSR-8, III-10
06.05.08			The cost accounting system must produce contract reports showing the revenues and costs associated with each contract (i.e., customer orders).	FFMSR-8, III-10
06.05.09			The cost accounting system must provide to the reporting system, general management and administrative cost that can not be traced, assigned, or allocated to specific responsibility segments or outputs, for reporting in the entity's financial statement as costs not assigned to programs.	SFFAS-4, 92
06.05.10			Version 4 - This requirement deleted, after movement of source references	
06.05.11		C	Inter-entity expenses, assets and financing sources must be eliminated for any consolidated financial statements covering both receiving and providing entities. All inter-entity costs are to be recognized based on the criteria in SFFAS-4, paragraph 112.	SFFAS-4, 109, 111 & 112; SFFAS-30
06.05.12			Version 4 - This requirement deleted, after movement of source references	
06.05.13			The job order cost system must be able to produce required cost reports (such as month-end reports).	DoDFMR, Volume 4, Chapter 20, 2005
06.05.14			The process cost accounting system must update the appropriate general ledger control accounts Inventory Held for Sale and the Work in Process (in-house) in accordance with posting logic identified in DoDFMR, Volume 4, Chapter 21, Table 21-1.	DoDFMR, Volume 4, Chapter 21, 210202
06.05.15			Version 4 - This requirement deleted, after movement of source references	
06.05.16			The process cost accounting system must produce required cost reports (such as month-end reports).	DoDFMR, Volume 4, Chapter 21, 2104

## 06 Core Financial System Requirements

06.06.01	D	Version 5 - This requirement deleted
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Req. ID	Value Added?	Change Type	Requirements	Sources
06.06.02		C	To support the Cost Setup and Accumulation process, the core financial system must provide automated functionality to costs objects on prepaid expenses—associate the purchase of fixed assets and inventory and the payment of advances with related cost objects so that subsequent expenditures are identified by cost object.	FSIO OFFM-N0-0106, req.CMA-03
06.06.03		C	To support the Cost Setup and Accumulation process, the core financial system must provide automated functionality Define cost objects—Define the following types of cost objects for accumulation, distribution and reporting purposes: <ul style="list-style-type: none"> <li>• Accounting classification elements</li> <li>• Specific customers, vendors, reimbursable agreements, contracts, PAs, task orders, work orders, and grants</li> <li>• GPRA goals and accumulate costs—Accumulate costs and revenue by cost object.</li> </ul>	FSIO OFFM-N0-0106, req.CMA-01 and CMA-02
06.06.04 – 06.06.06		D	Version 5 - These requirements deleted	
06.06.07		C	To support the Cost Reporting process, the core financial system must provide automated functionality to cost object income statement—Generate Cost Object Income Statement. Parameters include any cost object and accounting period. Result is a report with revenue, direct cost, and indirect cost (overhead) by cost object.	FSIO OFFM-N0-0106, req. CMC-02
06.06.08		D	Version 5 - This requirement deleted	
06.06.09		C	To support the Cost Reporting process, the core financial system must provide automated functionality to cost object audit trail—Maintain an audit trail of transactions from their origin to the final cost object(s).	FSIO OFFM-N0-0106, req. CMC-03
06.06.10			Version 4 - This requirement deleted	
06.06.11 – 06.06.12		D	Version 5 - These requirements deleted	
06.06.13		C	To support the Cost Distribution process, the core financial system must provide automated functionality to do multi-layer overhead distributions—Perform multi-layer overhead distributions that are agency-defined (at least 3 levels of distribution) using multiple rates and fixed amount allocation methods and re-distribute costs—Re-distribute costs based on revised rates and allocation amounts.	FSIO OFFM-N0-0106, req. CMB-03 and CMB-04
06.06.14 – 06.06.17		D	Version 5 - These requirements deleted	



Req. ID	Value Added?	Change Type	Requirements	Sources
06.06.18		C	To support the Funds Control/Funds Availability Editing activity, the core financial system must provide automated functionality to monitor contracts—Monitor the use of funds against contracts, work-orders, task orders, and grants.	FSIO OFFM-N0-0106, req. FME-18
06.06.19		C	To support the Budget Authority process, the core financial system must provide automated functionality to revolving funds—Process revolving fund contracts, work orders, and projects. Monitor all related advances, prepayments and reimbursements.	FSIO OFFM-N0-0106, req. FMC-10
06.06.20 – 06.06.23			Version 4 - These requirements deleted	
06.06.24		C	To support the Cost Setup and Accumulation process, the core financial system must provide automated functionality to full cost—Accumulate the full cost of cost objects. Full costs include direct costs, indirect cost allocations, implicit costs (e.g., costs provided by other government agencies such as pension costs), and unfunded costs (e.g., annual leave costs).	FSIO OFFM-N0-0106, req. CMA-04
06.06.25		C	To support the Cost Distribution process, the core financial system must provide automated functionality to recording cost distribution entries in GL—Distribute the full cost of goods and services by cost object. Record the cost distribution entries in the GL.	FSIO OFFM-N0-0106, req. CMB-01
06.06.26 – 06.06.27		D	Version 5 - These requirements deleted	
06.06.28		A	To support the Cost Setup and Accumulation process, the core financial system must provide automated functionality to accumulate non-financial data (e.g., units purchased, units sold) by cost object at the transaction level.	FSIO OFFM-N0-0106, req. CMA-05
06.06.29		A	To support the Cost Distribution process, the core financial system must provide automated functionality to capture USSGL attributes on cost distribution entries needed to prepare the Statement of Net Cost. For example, costs distributed to programs and used in the preparation of the Statement of Net Cost should retain the Federal/Non-Federal, Exchange/Non-Exchange, and Custodial/Non-Custodial classifications.	FSIO OFFM-N0-0106, req. CMB-02
06.06.30		A	To support the Cost Reporting process, the core financial system must provide automated functionality to generate the Comparative Income Statement by Cost Object. Parameters include cost object and accounting periods (month and year). Result is a report that compares month and year-to-date activity to prior month and prior year-to-date activity, by cost object. The report must list the following data:	FSIO OFFM-N0-0106, req. CMC-01

Req. ID	Value Added?	Change Type	Requirements	Sources
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- Revenue
- Direct expenses
- Indirect expenses (overhead)
- Total expenses
- Net revenue/cost.

## **C7. CHAPTER 7**

### **HUMAN RESOURCES AND PAYROLL**

A federal agency's human resources and payroll systems must be designed and implemented in order to:

- operate in accordance with laws, regulations, and judicial decisions;
- completely, accurately and promptly pay employees and withhold their deductions;
- completely, accurately and promptly generate personnel/payroll records and transactions;
- provide timely access to complete, correct, and accurate information to those within and outside of the agency who require the information;
- interact timely and properly with core financial system; and
- provide adequate internal controls to ensure the personnel/payroll system(s) is operating as intended.

JFMIP has established requirements for Federal human resources and payroll systems in JFMIP SR-99-5. That document contains systems requirements for human resource and personnel management, time and attendance, and payroll processing. **Those requirements are applicable to both civilian and military personnel/payroll systems.** This chapter contains a subsection entitled "Military Pay," but that sub-section is intended to include requirements *unique* to military payroll systems. The requirements in other sub-sections of this Chapter (particularly 01, 03, 04, and 06) apply to both civilian and military personnel/payroll systems. Users must exercise their own knowledge and the differences between military and civilian personnel/payroll systems in applying these requirements to the different systems.

Human resources and payroll functions are necessarily closely linked. An individual's payroll record is created only after Personnel has hired (enlisted/appointed) the person and has brought him/her onto the organization's rolls and established his/her salary, grade, entitlements, etc. Any changes to the basic authorizations and entitlements must be made by Personnel before being reflected in the payroll system.

Although DoD has been reducing the magnitude of its operations and the size of its workforce, it still employs over a half of a million civilians and over 2 million military personnel. The Department's personnel (civilian and military) costs and benefits annually total tens of millions of dollars and represent a significant portion of the Department's operating expenses.

## **Human Resources and Payroll**

### **Functional Requirements**

1. Human Resource Data Collection/Maintenance and Personnel Processing
2. Time and Attendance Processing
3. Leave Processing
4. Payroll Withholdings/Deductions Processing
5. Computing Gross Pay
6. Payroll Processing and Distribution
7. Military Pay
8. Reporting

Req. ID	Value Added?	Change Type	Requirement	Source(s)
<b>01 Human Resource Data Collection/Maintenance and Personnel Processing</b>				
07.01.01			Version 3 - These requirements deleted	
07.01.02				
07.01.03			The human resources system must provide for support capabilities to electronically generate, approve, and process the full range of monetary and honorary awards for employees, and be flexible enough to tailor to individual agency needs.	JFMIP SR-99-5, 20; 37USC, CHAPTER 3, Sec 04
07.01.04			Version 3 - These requirements deleted	
07.01.05			The human resources system must fully document the associate personnel actions with all regulatory required information such as legal authority and nature of actions.	JFMIP SR-99-5, 17
07.01.06			The human resources system must process (with both current and future effective dates) the full range of individual and mass personnel actions such as appointments, reinstatements, transfers, promotions, separations, retirements, terminations, furloughs, change to lower grades, reassignments, pay, movements, pay changes (including locality and national adjustments, allowances, differentials, premium pay, movement between pay plans or schedules, and pay and grade retention), and details. There is also a need for the capability to correct or cancel theses actions and to provide the necessary audit trail.	JFMIP SR-99-5, 18; DoDFMR, Volume 3, Chapter 8, 080901
07.01.07			Version 3 - These requirements deleted	
07.01.08				
07.01.09			The human resources system should maintain individual retirement data, including service history and fiscal history for each employee. Maintain separate records for military (post-1956) and civilian deposits.	JFMIP SR-99-5, 26

Req. ID	Value Added?	Change Type	Requirement	Source(s)
07.01.10			The human resources system must record incumbent related information such as date of hire, service computation date, retirement service date, severance pay date, Civil Service Retirement System, Federal Employees Retirement System, Federal Employee Group Life Insurance and Thrift Saving Plan eligibility dates, Federal Employee Health Benefit enrollment date, step increase and prior military service information must also be recorded. There is also a need for the capability to correct or cancel these actions, and provide the necessary audit trail.	JFMIP SR-99-5, 18
07.01.11			The human resources system must provide for automatic data conversion and electronic transfer of required data to the OPM and other recipients of Government wide reporting information.	JFMIP SR-99-5, 29
07.01.12			The human resources system must enable managers and human resources staff to track past, current and pending personnel actions.	JFMIP SR-99-5, 18
07.01.13			Version 3 - These requirements deleted	
07.01.14			The human resources system must generate a Monthly Employee Report (SF113A) and a Monthly FTE Report (SF 113G) to OPM.	JFMIP SR-99-5, 29
07.01.15			Version 3 - These requirements deleted	
07.01.23				
07.01.24			The human resources system must be able to provide organizational decision support for managers that will simplify their organization and position design decisions (e.g., Budget and Full Time Equivalent (FTE) management, activity based costing, work effort as related to performance measures and indicators).	JFMIP SR-99-5, 16
07.01.25			The human resources system should enable managers to electronically initiate the full range of recruitment-based actions (e.g., internal and external recruitment actions, reassignment actions, details) and flow these actions to the appropriate individuals and offices for approvals and processing.	JFMIP SR-99-5, 17
07.01.26			The human resources system using position-based requirements should provide expert or decision support to generate documentation needed to complete the recruitment process. This includes preparation of vacancy announcements, which contain specific selection criteria (e.g., knowledge, skills and abilities (KSAs), and conditions of employment).	JFMIP SR-99-5, 17
07.01.28			The human resources system must accommodate external reporting needs including those required by Treasury, OPM, The Department of Labor, the Federal Retirement Thrift	JFMIP SR-99-5, 28

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			Investment Board, and others.	
07.01.29			Version 3 - These requirements deleted	
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07.01.30				
07.01.31	Y		The human resources system should support a full identification of position requirements. For example, managers should be able to annotate a position's unique requirements such as mobilization responsibilities, drug testing requirements, position sensitivity, financial disclosures obligations, position-based skill and competency requirements, and a wide variety of other position-based requirements that emerge and change over time.	JFMIP SR-99-5, 16
07.01.32			Version 3 - This requirement deleted	
07.01.33	Y		The human resources system should automatically generate documents that facilitate related human resources activities (e.g., recruitment, performance management, and training development).	JFMIP SR-99-5, 16
07.01.34			Version 3 - These requirements deleted	
—				
07.01.35				
07.01.36	Y		The human resources system should allow managers to structure organizations under their control and quickly develop classification documents through the use of standard position descriptions or generation of a new classification determination through the use of expert or decision support systems as appropriate to their requirement.	JFMIP SR-99-5, 16
07.01.39			The human resources system must automatically generate personnel action reminders that will prompt management decisions on such actions as within-grade-increase, completion of probationary period and temporary appointments, and any similar time-sensitive actions. It also should enable on-line approval or disapproval of such recurring actions.	JFMIP SR-99-5, 18
07.01.40			Version 3 - These requirements deleted	
07.01.41			The system must provide for both transfers for separating (interagency) or transferring (intra-agency) employees with the next regular payroll. Note: 1) "Transfers for separating," describes transferring from one agency to another. 2) "Transferring" describes a transfer within the same federal agency.	JFMIP SR-99-5, 29
07.01.42			The human resources system must process management and employee requested personal actions by either the generation of paper SF 50 or the electronic storage of data associated with the SF 50. Also included in this process are those actions	JFMIP SR-99-5, 18

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			ancillary to employment, such as requesting security investigations, arranging physical examination and identifying drug testing requirements, requesting and approving SF 75 information, and the administration of the in-processing activities.	
07.01.43			Version 4 - These requirements deleted	
07.01.44			Version 3 - These requirements deleted	
07.01.45			Version 2 - These requirements deleted	
07.01.46			Version 3 - These requirements deleted	
07.01.47			The human resources system must generate retention records for a Reduction in Force (RIF) based on competitive position, tenure, and retention requirements. The human resources system should also provide the capability to process reduction in force actions including the determination of retention rights, issuance of notices, and generation of required documentation.	JFMIP SR-99-5, 30; JFMIP SR-99-5, 16
07.01.48			The human resources system must preclude duplicate data entry by electronically producing position-embedded performance criteria necessary to generate individual performance appraisal plans.	JFMIP SR-99-5, 20
07.01.49	Y		The human resource system should be sufficiently flexible to allow for multiple performance rating configuration and evaluation methods.	JFMIP SR-99-5, 20
07.01.50	Y		The human resources system should provide for electronic routing, completion, approval, and recording of the performance plan and resulting rating from management and human resources office.	JFMIP SR-99-5, 20
07.01.51	Y		The human resources system should have the capability to create, monitor, and maintain performance improvement plans.	JFMIP SR-99-5, 20
07.01.52			The human resources system must provide the capability to track and record the full range of employee, management, or third party generated appeals and grievances. This includes events such as performance and conduct cases, Uniform Labor Practices, and Labor contract administration.	JFMIP SR-99-5, 20
07.01.53			The human resources system tracking functionality must include such information as case nature, case date, case steps and resolution.	JFMIP SR-99-5, 20
07.01.54	Y		The human resources system should support the conversion of the paper Official Personnel Folder (OPF) to an electronic medium, which will help agencies to reduce the significant operational burden of maintaining paper OPFs while affording human resources professionals, managers and employees easier access to historical employment information.	JFMIP SR-99-5, 18
07.01.55			The human resources system must preclude duplicate data	JFMIP SR-99-



Req. ID	Value Added?	Change Type	Requirement	Source(s)
			entry by automatically accessing position and employee information already residing within the system.	5, 18
07.01.56	Y		The human resources system should facilitate full manager empowerment of delegated position classification authority.	JFMIP SR-99-5, 16
07.01.57	Y		The human resources system should provide sufficient flexibility to enable management to account for total work force utilization that can encompass the efforts and associated costs of contractors, military members, and volunteers.	JFMIP SR-99-5, 16
07.01.58	Y		The human resources system should have the flexibility to allow managers to electronically receive and act upon referral lists, resumes that contain appropriate candidates' qualification information, and fully take into account regulatory requirements.	JFMIP SR-99-5, 17
07.01.59			The human resources system must provide the capability to produce pertinent information in response to classification appeals.	JFMIP SR-99-5, 16
07.01.60			The human resources system must provide a means for applicants and employees to apply as either external or internal candidates for vacant positions.	JFMIP SR-99-5, 17
07.01.61			The human resources system must have the capability to enable maximum employee access to self-service personnel benefits information and automated transaction processing so that employees may manage their own benefits.	JFMIP SR-99-5, 19
07.01.62			Benefits Administration systems coverage must include Federal Employees Health Benefits Life Event and Open Season Elections; Thrift Savings Plan Life Event and Open Seasons Elections; Federal Employees Group Life Insurance Live Event and Open Season Elections; Miscellaneous Changes (e.g., address, name, emergency contact information); alternative data and processing entry points for individuals with disabilities in compliance with the American Disability Act.	JFMIP SR-99-5, 19
07.01.63			In support of work force development, the human resources system must provide the capability to use position and personal data already residing within the system to facilitate on-line initiation of the full range of work force development activities, which include nomination, approval, enrollment, evaluation, and personnel record documentation.	JFMIP SR-99-5, 21
07.01.64			In support of work force development functions, the human resources system must record essential data relative to the cost and source of developmental activities and enable analysis of such activities to determine future budget needs and return on investment.	JFMIP SR-99-5, 21
07.01.65			In support of employee development programs, the human resources system must support the planning, development, delivery of training and career development programs to meet	JFMIP SR-99-5, 21

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			agency and employee needs, and track completion of training by employees.	
07.01.66			In support of developing training budgets, the human resources system should support the preparation of financial projections and implementation of controls, which maximize the utilization of training funds.	JFMIP SR-99-5, 21
07.01.67			To evaluate development and training activities, the human resources system must support the evaluation of the effectiveness and quality of course design, program content, delivery methodology and instructional value.	JFMIP SR-99-5, 21
<b>02 Time and Attendance Processing</b>				
07.02.01			Version 3 - This requirement deleted	
07.02.02			In T&A systems, approvals shall be made individually for each employee, and an approval-automated signature shall be provided for each time and attendance reports.	DoDFMR, Volume 8, Chapter 2, 020402B
07.02.03			The T&A system must collect actual hours or days worked, and other pay related data, e.g., piecework, fee basis units/dollars, and differentials for each employee.	JFMIP SR-99-5, 22
07.02.04			The T&A system collect work and leave hours based upon an established tour of duty, including alternative work schedule/flextime hours information.	JFMIP SR-99-5, 22
07.02.05			Version 3 - These requirements deleted	
07.02.06			The T&A system must support the collection of labor distribution hours based on the accounting classification code structure defined in the JFMIP Core Requirements document.	JFMIP SR-99-5, 27
07.02.07			The T&A system must provide capabilities for the collection of time and attendance data on a pay period basis, e.g., daily, weekly, biweekly, semi-monthly, and/or monthly basis.	JFMIP SR-99-5, 22
07.02.08			The T&A system must calculate and adjust weekly, biweekly, per pay period, hours based on Fair Labor Standards Act (FLSA), Title 5, and other statutory and regulatory requirements.	JFMIP SR-99-5, 22
07.02.09			The T&A system must accept time and attendance data through various processing modes e.g., automated time entry or internet.	JFMIP SR-99-5, 22
07.02.10			The T&A system must support the correction of current and prior pay periods time and attendance records.	JFMIP SR-99-5, 22
07.02.11			The T&A system must collect data on employees who work temporarily in other or multiple pay classifications.	JFMIP SR-99-5, 22
07.02.12			The T&A system must be able to capture data in days, fractions of hours, or other units of measure as required.	JFMIP SR-99-5, 22

Req. ID	Value Added?	Change Type	Requirement	Source(s)
07.02.13			The T&A system must generate reports to monitor T&A data.	JFMIP SR-99-5, 22
07.02.14			Version 3 - These requirements deleted	
07.02.15			The T&A system must be able to receive electronic, or other appropriately documented, approvals from authorized approving officials, and then release data for further system processing.	JFMIP SR-99-5, 22
07.02.16			Version 3 - These requirements deleted	
07.02.17			For a T&A system, a single automated code may be entered by the supervisor to approve the information contained in the file, provided that the data elements itemized in the DoDFMR, Volume 8, Chapter 2, paragraph 020205, are contained in the file.	DoDFMR, Volume 8, Chapter 2, 020402D
07.02.18			Version 3 - These requirements deleted	
07.02.19			For a T&A system, an electronic authorization may be entered by the supervisor to approve the information contained in the file, provided that the data elements itemized in DoDFMR, Volume 8, Chapter 2, paragraph 020402 are contained in the file.	JFMIP SR-99-5, 22
07.02.20			The T&A system must determine premium pay entitlements based on schedule tour; actual hours worked and leave data.	JFMIP SR-99-5, 27
07.02.21			The system must accumulate labor and cost information for use in budgeting and controlling costs; performance measurement; determining fees and prices for services; assessing programs; and management decision making. Labor costs are an integral part of determining and doing business.	JFMIP SR-99-5, 27
07.02.22			The system must accumulate work units by cost object (e.g., organization and activity), and responsibility center and be provided to other systems performing cost accounting functions.	JFMIP SR-99-5, 27
07.02.23			To support time and attendance processing, the T&A system must edit T&A data at the earliest time to ensure the data are complete, accurate, and in accordance with legal requirements.	JFMIP SR-99-5, 22

### 03 Leave Processing

07.03.01			Version 3 - These requirements deleted	
07.03.02			The payroll system must automatically convert leave taken in excess of available balance, based upon an established leave priority policy. When appropriate, provide for management review (e.g., to determine advance, leave without pay, or absence without leave).	JFMIP SR-99-5, 23
07.03.03			For each pay period, the payroll system must accrue each type of leave to which an employee is entitled, including partial	JFMIP SR-99-

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			accruals and carryovers. Special accrual rules for employees using donated leave, etc., must be accommodated.	5, 23
07.03.04			The payroll system must process variable leave accruals for part-time employees. The accruals shall be based on actual hours in a pay status.	JFMIP SR-99-5, 23
07.03.05			The payroll system must determine compensatory time or credit hours to be forfeited or paid as appropriate based on predetermined elapsed time limits; maximum carry over limits; and maximum earning ceilings.	JFMIP SR-99-5, 23
07.03.06			The payroll system must maintain detailed audit trail and control data that ensure all reported leave hours have been processed accurately and that the hours used in pay calculations are correct.	JFMIP SR-99-5, 23
07.03.07			The human resources system must provide the capability to track and report pay associated with job-related injury time (continuation of pay (COP)).	JFMIP SR-99-5, 26
07.03.08			The payroll system must provide capabilities for fiscal year-end, leave-year-end and calendar year-end processing and forfeitures in accordance with established Government-wide and agency guidelines.	JFMIP SR-99-5, 23
07.03.09			The payroll system must process leave forfeiture and carryover for each employee.	JFMIP SR-99-5, 23
07.03.10			The payroll system must modify leave accruals; and/ or balances for employees who change leave systems, or work schedules (i.e., full-time to part-time, etc.). <i>NOTE:</i> “change leave status” means “change in employee status for leave entitlement.	JFMIP SR-99-5, 23
07.03.11			The payroll system must process both current period and prior period leave transactions on an effective pay period basis.	JFMIP SR-99-5, 23
07.03.12			The payroll system must provide capabilities for recomputing leave balances resulting from prior-period hour adjustments or retroactive entitlement changes for each period, subsequent to the effective period of the change in the following period. Such recomputations will be processed in the following order: (1) retroactive entitlement changes, and then (2) prior period hour adjustments.	JFMIP SR-99-5, 23
07.03.13			Version 4 - These requirements deleted	
07.03.14			Version 3 - These requirements deleted	
07.03.15			The payroll system must maintain leave records that show for each employee or service member: 1) the rate of accrual for each type of leave, 2) the hours or days accrued, used, and available by leave type, 3) any advance leave authorized, including the date through which the leave is authorized, the type of leave advanced, and the total hours or days advanced, 4) any leave received or given under a leave sharing program	DoDFMR, Volume 8, Chapter 5, 050103; 050105; and 050201

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			authorized in 5 USC.6331 et reg., and 5) the number of hours for any leave ceiling, by type of leave.	
07.03.16			Version 3 - These requirements deleted	
07.03.17			The payroll system should process leave for each reported leave type at the end of each effective pay period. Process advances; accruals, and restored leave before usage are applied to the appropriate available balance.	JFMIP SR-99-5, 23
07.03.18			Version 3 - These requirements deleted	
07.03.19			Upon termination of an employee from federal employment, the payroll system must offset the dollar amount of advanced-leave balances computed at the rate of pay in effect when the leave was taken) against the dollar amount of earnings for pay period of separation and any unused annual leave (based on the current pay rate), and calculate indebtedness for leave advances upon separation and accommodate requests for waiver of collections for leave advances.	JFMIP SR-99-5, 25
07.03.20			Version 4 - These requirements deleted	
07.03.21			The payroll system must process leave accrual units for special category employees, e.g., firefighters, etc.	JFMIP SR-99-5, 23
07.03.22			To support leave processing, the payroll system must offset advanced sick leave balances against subsequent pay period accruals of sick leave.	JFMIP SR-99-5, 23

#### 04 Payroll Withholdings/Deductions Processing

07.04.01			The payroll system must provide data to establish receivables or follow up on types of leave that may result in an employee indebtedness, including health insurance premiums for employees on approved leave without pay and certain jury duty fees while on court leave.	JFMIP SR-99-5, 26; DoDFMR, Volume 8, Chapter 5, 050106
07.04.02			The payroll system must provide for percentage computation of deductions that are subject to annual or regulatory limits (e.g., the current rate for federal taxes on supplement payments, Thrift Savings plans TSP contributions, and Social Security taxes).	JFMIP SR-99-5, 25
07.04.03			Version 3 - These requirements deleted	
07.04.04			The payroll system must calculate the following deductions for each employee: (1) mandatory deductions (e.g., retirement, federal, state, local and FICA taxes), (2) voluntary deductions (e.g., state and local taxes for multiple taxing authorities, life insurance, health insurance, thrift saving, deductions, allotments, and bonds and pre-tax deductions for transportation benefits), and (3) involuntary deductions (e.g., IRS levies, garnishment and administrative debt collection).	JFMIP SR-99-5, 25
07.04.05			The payroll system must provide the capability to handle deductions that apply to various pay periods and/or have	JFMIP SR-99-5,

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			specified limitations, e.g., garnishment pay-off amount.	25
07.04.06			The payroll system must adjust taxable gross pay by deducting untaxed items (e.g., thrift saving deductions) and civil service retirement annuity offsets.	JFMIP SR-99-5, 25
07.04.07			Version 3 - These requirements deleted	
07.04.08			The payroll system must pro-rate insurance premium deductions for part-time, seasonal, and applicable accessions and separating employee using the daily pro-ration rule.	JFMIP SR-99-5, 25
07.04.09			The payroll system must accelerate deductions for employees paid an annual salary in less than one year (e.g., teachers).	JFMIP SR-99-5, 25
07.04.10			Version 3 - These requirements deleted	
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07.04.11				
07.04.12			The payroll system must subtract deductions calculated in the order of precedence specified by OPM or other laws and regulations, while ensuring that net pay is not negative. Follow appropriate rules for taking no deductions within a priority level or partial deductions, if allowed.	JFMIP SR-99-5, 25; DoDFMR, Volume 8, Chapter 4, 040201
07.04.13			The payroll system must determine when a bond may be issued, given its type, denomination per pay deduction and balance from previous pay deductions.	JFMIP SR-99-5, 25
07.04.14			The payroll system must deduct some items in every pay period and others in selected pay periods only, e.g., discretionary allotments.	JFMIP SR-99-5, 25
07.04.15			The payroll system must offset the dollar amount of other receivables owed the agency against earnings for pay period of separation or, if applicable, lump sum payments.	JFMIP SR-99-5, 25
07.04.16			Version 4 - These requirements deleted	
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07.04.21				
07.04.22			The payroll system must be able to determine, when garnishing for multiple court-ordered alimony and/or child support, if funds are sufficient to pay the garnishment orders. If earnings are not sufficient for all these payments, the garnishments filed earliest are withheld first.	DoDFMR, Volume 8, Chapter 4, 040201I
07.04.23			The payroll system must be able to determine, when garnishing for both court-ordered alimony and child support, if funds are sufficient to pay both ordered in a single garnishment. If earnings are not sufficient for both, a proportionate share should be provided to each to the extent gross pay is available.	DoDFMR, Volume 8, Chapter 4, 040201I
07.04.24			When a bankruptcy court orders that a certain amount of net pay shall be paid an employee regardless of deductions, the	DoDFMR, Volume 8,

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			payroll system must deduct the amount of net pay from gross pay first. Any remaining deductions shall then be withheld in accordance with DoDFMR, Volume 8, Chapter 4, 040201 and 040202.	Chapter 4, 041301A
07.04.25			Version 3 - These requirements deleted	
07.04.26			Version 4 - These requirements deleted	
07.04.27			The payroll system must compute the maximum variable deductions for levies, garnishments, and/or offsets based on appropriate limitations of each type of deduction.	JFMIP SR-99-5, 24
07.04.28			Version 3 - These requirements deleted	
07.04.29			The payroll system should ensure leave without pay (LWOP), furloughs for retirement, Office of Workers Compensation Program (OWCP), education, and military purposes is separately designated and does not affect Within Grade Increase (WGI), etc.	JFMIP SR-99-5, 20
07.04.30			Version 4 - These requirements deleted	
07.04.31			The payroll system must electronically compare leave, benefits, and payments, for adjusted time and attendance data with prior period data and automatically compute differences.	JFMIP SR-99-5, 25
<b>05 Computing Gross Pay</b>				
07.05.01			The payroll system must process both current period and prior period adjustments as an integral part of the payroll cycle.	JFMIP SR-99-5, 24
07.05.02			Version 4 - These requirements deleted	
07.05.03				
07.05.04			The payroll system must compute pay for various types of employees, e.g., firefighters, law enforcement officers, emergency medical technicians, teachers, etc.	JFMIP SR-99-5, 24
07.05.05			The payroll system must (1) compute employee earnings for partial pay periods when entitlement dates do not coincide with the pay period's beginning and ending dates, and (2) process earnings adjustments on a begin-date/end-date basis.	JFMIP SR-99-5, 24
07.05.06			The payroll system must calculate pay at the end of each period after properly authorized inputs have been received from the Time and Attendance Processing Function, and after personnel action processing is completed.	JFMIP SR-99-5, 24
07.05.07			The payroll system must calculate overtime based on FLSA or Title 5 requirements.	JFMIP SR-99-5, 24
07.05.08			The payroll system must calculate current and/or retroactive adjustments for allowances, premiums and differentials as defined by law or regulation. These may be set dollar amounts or computed as a percentage of pay, applying caps or	JFMIP SR-99-5, 24



Req. ID	Value Added?	Change Type	Requirement	Source(s)
			other limitations when applicable.	
07.05.09			Version 3 - These requirements deleted	
07.05.10			The payroll system must accommodate information requirements to support supplemental pay actions and recertified checks.	JFMIP SR-99-5, 24
07.05.11			Version 3 - These requirements deleted	
07.05.12			The payroll system must not allow a single lump-sum pay advance that exceeds three months' net pay for those employees authorized a permanent change of station to a foreign area.	DoDFMR, Volume 8, Chapter 3, 030901B
07.05.13			The payroll system must limit repayments of salary advances to civilians being made by payroll deduction to a maximum of 26 pay periods.	DoDFMR, Volume 8, Chapter 3, 030905A
07.05.14			When an employee separates or transfers, the outstanding balance of a payroll advance shall be due in full. The payroll system must ensure advances of pay are recoverable from the employee or the employee's estate by deduction from accrued pay, amount of retirement credit, other amounts due the employee from the government, or by other methods as provided in DFAS Regulation 005.	DoDFMR, Volume 8, Chapter 3, 030905C
07.05.15			The payroll system must provide the capability to allow additional payments on an advance when circumstances warrant and the employee has not received the full amount of the maximum possible advance consistent with the employee's pay grade.	DoDFMR, Volume 8, Chapter 3, 030906G
07.05.16			Version 3 - These requirements deleted	
07.05.19				
07.05.20			The payroll system must prohibit employees and service members engaged in civil payroll functions from maintaining or servicing their own payroll and personnel records.	DoDFMR, Volume 8, Chapter 1, 010406A3
07.05.21			Version 3 - These requirements deleted	
07.05.22			Version 4 - These requirements deleted	
07.05.23			To support pay processing, the payroll system must perform statutory limit and reasonableness tests on gross pay.	JFMIP SR-99-5, 24
07.05.24			The payroll system must compute gross pay as the sum of each rate of pay times the number of units related to it, minus retirement annuity offsets, if applicable, plus all appropriate allowances and/or other gross pay components.	JFMIP SR-99-5, 24
07.05.25			The payroll system must classify and total deductions, subtract total deductions from gross pay, and apply formulas or utilize	JFMIP SR-99-5, 24;



Req. ID	Value Added?	Change Type	Requirement	Source(s)
			tables to determine employer contributions required for certain payroll taxes and benefits.	5USC8906 (b)(3)
07.05.26			The system must process and compute pay and deductions for multiple positions under different appointment authorities, and different pay, leave, and benefit entitlements.	JFMIP SR-99-5, 24
07.05.27			The payroll system must support retirement calculations for all categories of employees under all applicable retirement programs to the agency.	JFMIP SR-99-5, 19
<b>06 Payroll Processing and Distribution</b>				
07.06.01			The payroll system must process prior period, current and future period pay actions, based on effective dates.	JFMIP SR-99-5, 24
07.06.02			Version 3 - These requirements deleted	
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07.06.08				
07.06.09			The payroll system must support payroll adjustments and regular calculations that cross fiscal and/or calendar years, and provide needed information to the core financial and other information systems.	JFMIP SR-99-5, 25
07.06.10			The payroll system must record gross pay, deductions, and net pay while generating information to update other functions and systems, including the standard general ledger maintained in the core financial system.	JFMIP SR-99-5, 25
07.06.11			The payroll system must allow employees to update personal information, at the employee's discretion, e.g., tax withholding information, savings bond information, electronic funds transfer information, and allotments.	JFMIP SR-99-5, 25
07.06.12			Version 3 - These requirements deleted	
07.06.13			The payroll system must be able to generate payment for severance pay, not exceeding the amount authorized for each employee, on a pay period basis and provide for Department of Defense employees, the option of a lump sum payment.	JFMIP SR-99-5, 26
07.06.14			The payroll system must make electronic funds transfer payments as well as other methods of payments, including off-cycle and third party payments.	JFMIP SR-99-5, 26
07.06.15			Version 3 - These requirements deleted	
07.06.16			The payroll system must be able to generate payments to the beneficiaries of employees owed unpaid compensation.	JFMIP SR-99-5, 26
07.06.17			Version 3 - These requirements deleted	
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07.06.21				
07.06.22			The payroll system must be able to generate employee	JFMIP SR-99-

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			earnings statements detailing the compositions of gross pay, deductions, net pay for the current pay period and year to date (electronic and copies).	5, 28
07.06.23			Version 3 - These requirements deleted	
07.06.24			The payroll system must maintain data that is reconciled to pass to the core financial system and cost accounting modules to update Fund Balances with Treasury and other asset, expense, and liability accounts, appropriation accounts, and relevant cost centers for payroll, including employer contributions.	JFMIP SR-99-5, 29
07.06.25			The payroll system must make information available to other functions to generate internal and external payroll reports not created directly in the Pay Processing function.	JFMIP SR-99-5, 26; JFMIP SR-99-5, 28
07.06.26			The payroll system must maintain each pay record by the pay period in which it was calculated and by the pay period to which it applies (the effective pay period).	JFMIP SR-99-5, 25
07.06.27			Version 4 - This requirement deleted	
07.06.28			The payroll system must produce all reports and vouchers necessary to recognize payroll expenses, establish related receivables, and disburse all related payments. It must also produce supporting detail registers or subsidiary ledgers.	JFMIP SR-99-5, 29
07.06.29			The payroll system must produce managerial reports to facilitate monitoring of human resources costs, leave authorizations, and personnel actions by human resources/payroll staff members and by operational supervisors or managers.	JFMIP SR-99-5, 28
07.06.30			Version 3 - These requirements deleted	
07.06.31			The payroll system must provide for tax deduction reporting and reconciliation, as well as correction processing. These functions should be available for each tax authority (federal, state, local).	JFMIP SR-99-5, 29
07.06.32			The payroll system must derive summary totals for earnings, deductions, contributions, and paid hours for internal control purposes and to facilitate reconciliation.	JFMIP SR-99-5, 29
07.06.33			Version 4 - This requirement deleted	
07.06.34			Version 3 - These requirements deleted	
07.06.35			The payroll system must accommodate information requirements for accounting transactions for accruals of pay and benefits during the year. This process is to provide for accruing and reversing accounting information relative to pay and benefits based on posted time, scheduled tours, and partial pay period computations.	JFMIP SR-99-5, 26
07.06.36			The payroll system must provide a means for correcting accounting transactions for an employee for one or more past	JFMIP SR-99-

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			pay periods. The correction should also generate adjusting accounting transactions to reverse the improper charges and record the correct ones.	5, 26
07.06.37			The payroll system must notify agency payroll and personnel office staff of incorrect or missing data.	JFMIP SR-99-5, 29
07.06.38			Version 4 – These requirements deleted	
07.06.39				
07.06.40			The payroll system must provide a report for health benefit deductions not taken (e.g., for an employee on leave without pay).	JFMIP SR-99-5, 30
07.06.41			The payroll system must provide a report of employee debt, caused by prior-period adjustments or current-period computation, to be used in administrative collection.	JFMIP SR-99-5, 30
07.06.42			The payroll system must provide an output matrix of reports that describes a report by its title, purpose, frequency, distribution level, and the media used to distribute.	JFMIP SR-99-5, 29
07.06.43			Version 4 - This requirement deleted	
07.06.44			Version 4 - This requirement deleted	
07.06.45			Version 4 - This requirement deleted	
07.06.46			The payroll system must generate reports at specific time intervals or upon request, including reports that span fiscal year, calendar years, or other time periods.	JFMIP SR-99-5, 28
07.06.47			The payroll systems user outputs produced must include all vouchers and reports necessary to recognize payroll expenses and authorize related disbursements.	JFMIP SR-99-5, 28
07.06.48– 07.06.50			Version 4 - These requirements deleted	
07.06.51			The payroll system must be able to accept data from multiple media that recognizes the unique data input requirements of interface systems.	JFMIP SR-99-5, 31
07.06.52			The payroll system must subject all transactions from interfacing systems to the payroll system edits, validations, and error-correction procedures.	JFMIP SR-99-5, 31
07.06.53			Version 4 - This requirement deleted	
07.06.54			The payroll system must be able to identify and process transactions that enter and update the standard human resources/payroll system from other systems.	JFMIP SR-99-5, 31
07.06.55			Version 4 - These requirements deleted	

Req. ID	Value Added?	Change Type	Requirement	Source(s)
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07.06.56				
07.06.57			The payroll system must allow users to customize output for reporting and providing interfaces to other systems necessary to meet agency requirements for external processing (e.g., retirement processing, general ledger posting, budget formulation, budget	JFMIP SR-99-5, 31
07.06.58			Version 4 - These requirements deleted	
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07.06.60				
07.06.61			The payroll system must capture the overtime rate in effect when compensatory time is earned for future pay out.	JFMIP SR-99-5, 25
07.06.62			The payroll system must support the unemployment compensation for employees processing and responding to ES 931 Request for Wage and Separation Information-UCFE requests.	JFMIP SR-99-5, 26
07.06.63			To support pay processing, the payroll system must maintain data to support preparation of notifications of employee indebtedness.	JFMIP SR-99-5, 26
07.06.64			Version 4 - These requirements deleted	
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07.06.65				
07.06.66	Y		To support reporting, reconciliation, and records retention functions, the system should maintain an employee history of the employment with the information comparable to that in the employee's OPF.	JFMIP SR-99-5, 28
07.06.67	Y		To support reporting, reconciliation, and records retention functions, the system should maintain a pay history showing gross pay by type, deductions by type, and net pay for each pay period.	JFMIP SR-99-5, 28
07.06.68	Y		To support reporting, reconciliation, and records retention functions, the system should maintain a time and attendance history showing hours, or days worked by type of pay for each pay period.	JFMIP SR-99-5, 28
07.06.69	Y		To support reporting, reconciliation, and records retention, the system should maintain a leave history showing beginning balances, leave accruals, leave usage, and ending balances, by type for each period.	JFMIP SR-99-5, 28
07.06.70			To support internal reporting functions, the system must provide the capability to generate routine reports that are prescribed by the functional users.	JFMIP SR-99-5, 28

Req. ID	Value Added?	Change Type	Requirement	Source(s)
07.06.71 — 07.06.72			Version 4 - This requirement deleted	
07.06.73			To support reconciliation functions, the payroll system must provide disbursement voucher data for verification and certification of the payroll process.	JFMIP SR-99-5, 29
07.06.74			To support reconciliation functions, the payroll system must compile employee data related to health insurance enrollment for validations purposes.	JFMIP SR-99-5, 29
07.06.75 — 07.06.77			Version 4 – These requirements deleted	
07.06.78			The system must maintain and/or dispose of personnel payroll records in accordance with Government-wide and agency specific guidelines.	JFMIP SR-99-5, 30
07.06.79			The agency system must provide for the reconciliation of human resources and payroll data within the system, for comparison and reconciliation with that of disbursing, accounting, and other administrative systems/subsystems/modules to ensure accuracy, completeness, and data integrity.	JFMIP SR-99-5, 29
<b>07 Military Pay</b>				
07.07.01			The military pay system must compute a service member's monthly pay as if each month had 30 days.	DoDFMR, Volume 7A, Chapter 2, 020201A
07.07.02			The military pay system must compute a service member's pay and allowances at the rate of 1/30 of the monthly rate for each day served when less than the full month is served.	DoDFMR, Volume 7A, Chapter 2, 020201B
07.07.03			The military pay system must deduct 1/30th of 1 month's pay for each day the service member is in a non-pay status during a month.	DoDFMR, Volume 7A, Chapter 2, 020202A,
07.07.04			The military pay system must compute a service member's forfeiture of pay and allowances for unauthorized absences and other lost time in accordance with DoDFMR, Volume 7A, Table 3-2.	DoDFMR, Volume 7A, Chapter 3, 030200
07.07.05			The military pay system must compute monthly pay by dividing the annual salary into 12 equal installments.	DoDFMR, Volume 7A, Chapter 2, 020202

Req. ID	Value Added?	Change Type	Requirement	Source(s)
07.07.06			The military pay system must compute the pay of an enlisted member who accepts an appointment as an officer at the greater of: 1. The pay and allowances to which such member would be entitled if the member had remained in the last enlisted grade held before the appointment as an officer and had continued to receive increases in pay and allowances authorized for that grade, or 2. The pay and allowances to which the member thereafter becomes entitled as an officer.	DoDFMR, Volume 7A, Chapter 2, 020301A
07.07.07			The military pay system must compute the pay of a warrant officer who accepts an appointment as an officer at the greater of: 1. The pay and allowances to which the member thereafter becomes entitled as a commissioned officer, or 2. The pay and allowances to which such member would be entitled if the member had remained in the last warrant officer grade held before appointment as a commissioned officer and continued to receive increases in pay and allowances authorized for that grade, or 3. The pay and allowances to which entitled under DoDFMR, Volume 7A, subparagraph 020301A, before appointment as an officer, in the case of an officer who was formerly an enlisted member.	DoDFMR, Volume 7A, Chapter 2, 020301B
07.07.08			For reserve members called to active duty, the military pay system must compute the pay and allowances for the necessary travel time from the reservist's home to first duty station and from last duty station to home (except when released from active duty for retirement, dismissed, discharged from active duty or upon resignation).	DoDFMR, Volume 7A, Chapter 2, 020500
07.07.09			For service members on authorized leave the military pay system must compute pay and allowances in accordance with DoDFMR, Volume 7A.	DoDFMR, Volume 7A, Chapter 3, 030301
07.07.10			The military pay system must compute pay and allowances for service members under investigation or determined to be serving in fraudulent enlistments for the periods shown in DoDFMR, Volume 7A, Table 4-1.	DoDFMR, Volume 7A, Chapter 4, 0401
07.07.11			The military pay system must compute the basic pay and allowances for a service member whose physical condition would ordinarily warrant rejection for military service, yet was not discovered at time of enlistment/induction, see DoDFMR, Volume 7A, Table 4-1.	DoDFMR, Volume 7A, Chapter 4, 0404

Req. ID	Value Added?	Change Type	Requirement	Source(s)
07.07.12			The military pay system must compute special pay, continuation pay, bonuses, incentive pay, etc., for service members as authorized in DoDFMR, Volume 7A, Chapters 5-24.	DoDFMR, Volume 7A, Chapters 05-23
07.07.13			The military pay system must compute a service member's authorized allowances (BAS, BAQ, FSA, etc.) in accordance with DoDFMR, Volume 7A, Chapters 25-31.	DoDFMR, Volume 7A, Chapters 25-30
07.07.14			The military pay system must compute advance pay and allowances, as well as casual and partial pay, as authorized in DoDFMR, Volume 7A, Chapter 32.	DoDFMR, Volume 7A, Chapter 31
07.07.15			The military pay system must compute payment for unused accrued leave for a service member who is discharged under honorable conditions.	DoDFMR, Volume 7A, Chapter 35, 350100
07.07.16			The military pay system must compute a service member's allotments in accordance with DoDFMR, Volume 7A, Chapters 41-43.	DoDFMR, Volume 7A, Chapter 41-42
07.07.17			No pay is lost for unauthorized absence on the 31st day of the month, except when it is the first day of absence or when the employee is paid for the day under DoDFMR, Volume 7A, Chapter 2, 020201A.	DoDFMR, Volume 7A, Chapter 2, 020202B
07.07.18			The military system must consider that absence on the 28th of February in a non-pay status in a non-leap year results in loss of pay for 3 days. If member is absent only on the 28th day of February in a leap year, deduct the pay for 1 day for the 28th.	DoDFMR, Volume 7A, Chapter 2, 020202C
07.07.19			Version 4 - These requirements deleted	
07.07.23				
07.07.24			The military pay system must compute payment on behalf of mentally incompetent members, missing members, missing in actions members, or interned payment to dependents.	DoDFMR, Volume 7A, Chapters 33-33
07.07.25			The military pay system must compute payments on behalf of deceased members.	DoDFMR, Volume 7A, Chapter 36
07.07.26			The military pay system must compute benefits for members held as captives.	DoDFMR, Volume 7A, Chapter 37
07.07.27			The military pay system must be able to compute payments to service academy cadets and midshipmen, prep school students, service academy officials and aviation cadets.	DoDFMR, Volume 7A, Chapter 38-39
07.07.28			Version 4 - This requirement deleted	
07.07.29			The military pay system must be able to compute deductions for Armed Forces Home, Servicemembers' Group Life Insurance, forfeitures of pay resulting from non-judicial	DoDFMR, Volume 7A,



Req. ID	Value Added?	Change Type	Requirement	Source(s)
			punishment or from court martial sentence, and stoppages and collections not resulting from a court martial.	Chapters 46-49
07.07.30			The military pay system must be able to compute the deductions for voluntary private health insurance and dependent dental plans.	DoDFMR, Volume 7A, Chapters 53-53
07.07.31			The military pay system must be able to compute pay and allowances for members of a reserve component not on extended active duty for the number of drills performed.	DoDFMR, Volume 7A, Chapters 57-57
07.07.32			The military pay system must be able to compute payments to senior reserve officer training Corp personnel and stipend and financial assistance program recipients.	DoDFMR, Volume 7A, Chapters 59-59
07.07.33			The military pay system must be able to compute bonuses for the members of the Individual Ready Reserves, make stipend payments to health professionals, and bonuses to Nurse Officer Candidates.	DoDFMR, Volume 7A, Chapters 61-63
<b>08 Reporting</b>				
07.08.01			Version 4 - These requirements are deleted	
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07.08.08				

## **C8. CHAPTER 8**

### **FUNDS CONTROL AND BUDGETARY ACCOUNTING**

By law (31 U.S.C. 3512), each agency of the federal government is responsible for establishing and maintaining systems and internal controls that ensure it does not obligate or disburse funds in excess of those appropriated and/or authorized by Congress. The primary law governing the apportionment, obligation and expenditure of appropriated funds can be found in 31 U.S.C., Chapter 15, Appropriation Accounting. In addition, 31 U.S.C. 1341 and 1517—the Antideficiency Act—provide criminal penalties for knowingly authorizing or incurring over-obligations or expend was in excess of budgetary resources. Therefore, an agency’s fund control system is the primary tool for ensuring that it complies with Congressional spending mandates.

An agency may have various systems, such as procurement and travel systems, which affect funds management by committing and obligating funds. These and other systems that affect fund management should access data and use other processes to verify that funds are available, and to update affected balances. Whenever possible and cost effective, these systems should access the funds availability editing activity (of the fund control system) before allowing an obligation to be incurred.

For purposes of budget formulation and execution, an agency’s systems of accounting and internal controls should provide information on actual obligations, outlays, and budgetary resources. An agency is required to use United States Standard General Ledger accounts for budgetary accounting and reporting purposes.

Requirements for fund control systems are contained in OFFM’s “Core Financial System Requirements” (OFFM-NO-0106) document. OMB Circular A-136, “Financial Reporting Requirements,” and, to a lesser degree, OMB Circular A-11, “Preparation, Submission, and Execution of the Budget ,” setting government-wide policies for fund management to which a fund control system must conform. The U.S. Treasury has issued a comprehensive illustrative guide, Budgetary Accounting in the Federal Government (last updated in September 1996). Although currently available and useful, Treasury will no longer update this publication. Refer to the Treasury Financial Management Service website <http://fms.treas.gov/ussgl/> for comprehensive information and updates for financial reporting requirements.

Financial reporting represents the culmination of the various processes that initiate, record, classify, and summarize an agency’s financial transactions. Financial reporting is a proprietary function, not a budgetary function, and the required information may be available as a product of the USSGL and its attributes. However, in keeping with this guide’s cross-referencing function, there are financial reporting requirements for both Funds Control and Budgetary Accounting contained in this chapter.

## **Funds Control and Budgetary Accounting**

### **Functional Requirements**

1. Record Budget Authority/Fund Allocation
2. Maintain Fund Availability
3. Record Commitments, Obligations and Expenditures
4. Fund Analysis
5. Budgetary Accounting
6. Reporting

Req. ID	Value Added?	Change Type	Requirements	Source(s)
<b>01 Record Budget Authority/Fund Allocation</b>				
08.01.01		C	To support the Budget Authority process, the core financial system must provide automated functionality to record funding based on related budget execution documents (e.g., appropriation warrants and apportionments).	FSIO OFFM-N0-0106, req. FMC-01
08.01.02		C	To support the Funds Control/Funds Availability Editing activity, the core financial system must provide automated functionality to monitor the use of funds against legal (statutory) and administrative (agency imposed).	FSIO OFFM-N0-0106, req. FME-14
08.01.03			Version 3 - This requirement deleted	
08.01.04		C	To support the Funds Distribution process, the core financial system must provide automated functionality to prevent the distribution of funds in excess of the amount of funds available at the next highest distribution level.	FSIO OFFM-N0-0106, req. FMD-04
08.01.05			Version 3 - This requirement deleted	
08.01.06 – 08.01.07			Version 2 - These requirements deleted	
08.01.08		C	To support the Budget Authority process, the core financial system must provide automated functionality to record changes to budget authority including reductions; rescissions; amounts withheld or made unavailable; supplementals, transfers; reprogramming; legal limitations and changes to continuing resolutions.	FSIO OFFM-N0-0106, req. FMC-05
08.01.09		C	To support the Budget Authority process, the core financial system must provide automated functionality to record budgetary authority (defined in OMB Circular A-11) including direct appropriations, borrowing authority, contract authority, and spending authority from offsetting collections.	FSIO OFFM-N0-0106, req. FMC-03
08.01.10		C	To support the Budget Authority process, the core financial system must provide automated functionality to record the expiration and cancellation of budget authority in accordance with OMB Circular A-11.	FSIO OFFM-N0-0106, req. FMC-06
08.01.11		C	To support the Budget Planning process, the core financial system must provide automated functionality to capture financial operating plans for any funded organization level or other	FSIO OFFM-N0-0106, req.

Req. ID	Value Added?	Change Type	Requirements	Source(s)
			accounting classification.	FMA-01
08.01.12		C	To support the Funds Distribution process, the core financial system must provide automated functionality to record the modification of funding distributions at multiple organizational levels or elements of the accounting classification structure.	FSIO OFFM-N0-0106, req. FMD-05
08.01.13		C	To support the Funds Control/Funds Availability Editing activity, the core financial system must provide automated functionality to record spending transactions, including commitments, obligations, advances and expenditures, at or below the level in the accounting classification than they are budgeted.	FSIO OFFM-N0-0106, req. FME-03
08.01.14			Version 3 - This requirement deleted	
08.01.15			Version 2 - This requirement deleted	
08.01.16		C	The system must ensure distribution of apportionments divide amounts apportioned and available for obligation by specific time periods (usually quarterly), activities, projects, objects, or by combinations of these categories.	DoDFMR, Volume 3, Chapter 13, 130204A
08.01.17		D	Version 5 - This requirement deleted	
08.01.18	Y	A	To add value to the Budget Preparation process, the core financial system should provide automated functionality to export SF132 Schedules for each TAFS requiring apportionment in Excel file format specified by OMB.	FSIO OFFM-N0-0106, req. FMB-20
08.01.19	Y	C	To add value to the Funds Distribution process, the core financial system should provide automated functionality to generate allotment and sub-allotment information with sufficient detail to support funds control.	FSIO OFFM-N0-0106, req. FMD-09
08.01.20		C	To support the Budget Planning process, the core financial system must provide automated functionality to capture financial operating and spending plans by month, quarter and year.	FSIO OFFM-N0-0106, req. FMA-03
08.01.21		C	To support the Budget Authority process, the core financial system must provide automated functionality to record multiple, successive continuing resolutions.	FSIO OFFM-N0-0106, req. FMC-07
08.01.22		C	To support the Funds Distribution process, the core financial system must provide automated functionality to record the withdrawal (or cancellation) of unobligated allotments and sub-allotments (both expired and unexpired) for all or selected TAFS at the end of a fiscal period or on demand as in rescissions.	FSIO OFFM-N0-0106, req. FMD-06
08.01.23		C	To support the Funds Distribution process, the core financial system must provide automated functionality to record the withdrawal (or cancellation) of unobligated allotments and sub-allotments (both expired and unexpired) for selected organizations at the end of a specific fiscal period or on demand as in rescissions.	FSIO OFFM-N0-0106, req. FMD-07

Req. ID	Value Added?	Change Type	Requirements	Source(s)
08.01.24	Y	C	To support the Budget Authority process, the core financial system should provide automated functionality to record apportioned funds in accordance with the latest OMB approved SF 132, Apportionment and Reapportionment Schedule.	FSIO OFFM-N0-0106, req. FMC-13
08.01.25	Y	C	To add value to the Funds Distribution process, the core financial system should provide automated functionality to capture requests for reprogramming of funds or additional funds outside the formal budget process.	FSIO OFFM-N0-0106, req. FMD-11
08.01.26	Y	A	To add value to the Budget Planning process, the core financial system should provide automated functionality to compare multiple versions of plans.	FSIO OFFM-N0-0106, req. FMA-07
08.01.27	Y	A	To add value to the Funds Distribution process, the core financial system should provide automated functionality to capture submitted, reviewed and approved status information on re-programming requests.	FSIO OFFM-N0-0106, req. FMD-12
08.01.28	Y	A	To add value to the Funds Distribution process, the core financial system should provide automated functionality to record budget authority changes based upon approval of reprogramming requests.	FSIO OFFM-N0-0106, req. FMD-13
08.01.29		A	To support the Budget Planning process, the core financial system must provide automated functionality to capture spending plans for any funded organization level or other accounting classification.	FSIO OFFM-N0-0106, req. FMA-02
08.01.30		A	To support the Budget Authority process, the core financial system must provide automated functionality to capture fund specific information (e.g., public law, program, authority type, apportionment category, etc.) on budget execution documents	FSIO OFFM-N0-0106, req. FMC-02
08.01.31		A	To support the Budget Authority process, the core financial system must provide automated functionality to capture multiple internal fund codes based on a single apportionment schedule, ensuring that unique fund characteristics (e.g. authority type, apportionment category) are available for funds control purposes.	FSIO OFFM-N0-0106, req. FMC-04
08.01.32		A	To support the Budget Authority process, the core financial system must provide automated functionality to capture the start and end dates, amount, and public law number of a continuing resolution.	FSIO OFFM-N0-0106, req. FMC-08
08.01.33		A	To support the Budget Authority process, the core financial system must provide automated functionality to record amendments to the amount and/or effective dates of an existing Continuing Resolution.	FSIO OFFM-N0-0106, req. FMC-09
08.01.34		A	To support the Budget Authority process, the core financial system must provide automated functionality to process revolving fund contracts, work orders, and projects. Monitor all related advances, prepayments and reimbursements.	FSIO OFFM-N0-0106, req. FMC-10

Req. ID	Value Added?	Change Type	Requirements	Source(s)
08.01.35		A	To support the Budget Authority process, the core financial system must provide automated functionality to prevent the use of funds against reimbursable agreements with the public and other non-federal entities without an advance.	FSIO OFFM-N0-0106, req. FMC-12
08.01.36	Y	A	To add value to the Funds Distribution process, the core financial system should provide automated functionality to distribute system-generated allotment and sub-allotment information electronically to subordinate organizations.	FSIO OFFM-N0-0106, req. FMD-10
08.01.37		A	To support the Funds Control/Funds Availability Editing activity, the core financial system must provide automated functionality to monitor the use of funds at each organizational level or other accounting classification to which budget authority is distributed. Reject, warn or inform the agency by spending document line when distributed authority is exceeded.	FSIO OFFM-N0-0106, req. FME-01
08.01.38		A	To support the Funds Control/Funds Availability Editing activity, the core financial system must provide automated functionality to process spending documents that affect the availability of funds, including commitments, obligations, advances, and expenditures.	FSIO OFFM-N0-0106, req. FME-02
08.01.39		A	To support the Funds Distribution process, the core financial system must provide automated functionality to capture legal (statutory) and administrative (agency imposed) limitations on the use of funds.	FSIO OFFM-N0-0106, req. FMD-01
08.01.40		A	All components of an agency's integrated financial management system must complete and accurate funds control.	JFMIP SR-02-02, 59
08.01.41		A	All components of an agency's integrated financial management system must complete, accurate, and prompt recording of obligations.	JFMIP SR-02-02, 59
08.01.42		A	All components of an agency's integrated financial management system must complete, accurate, and prompt payment of payment requests.	JFMIP SR-02-02, 59
08.01.43		A	All components of an agency's integrated financial management system must complete, accurate, and prompt generation and maintenance of acquisition/financial records and transactions.	JFMIP SR-02-02, 59
08.01.44		A	All components of an agency's integrated financial management system must timely and efficient provide access to complete and accurate information, without extraneous material, to those internal and external to the agency who require the information.	JFMIP SR-02-02, 59
08.01.45		A	All components of an agency's integrated financial management system must timely and proper sharing of common information between the acquisition and core financial systems, and other mixed systems, e.g., property management systems.	JFMIP SR-02-02, 59
08.01.46		A	All components of an agency's integrated financial management system must adequate management controls, including internal and security controls, policies, and procedures intended to	JFMIP SR-02-02, 59

Req. ID	Value Added?	Change Type	Requirements	Source(s)
			protect the agency's key systems, data, and interfaces from disruption and unauthorized access or alteration, as prescribed in a variety of statutes and regulations, including, but not limited to, OMB Circulars A-123 and A-130.	
08.01.47		A	<p>The JFMIP Core Financial System Requirements document highlights additional general qualities of the single integrated financial management system that must be supported relative to the sharing of information and processes between and among the core financial system, acquisition system, and other mixed systems. To facilitate the reconciliation of information that is common to the core financial management system and to one or more of the financial mixed systems (e.g., acquisition systems and property management systems) described in the JFMIP Framework document and other JFMIP requirements documents, the single integrated financial management system must provide for:</p> <ul style="list-style-type: none"> <li>• multiple levels of system access, transaction authorization, and approval authority;</li> <li>• single source data entry;</li> <li>• validation of funds availability prior to scheduling payment;</li> <li>• communication of the need for additional funds;</li> <li>• simultaneous posting of budgetary and proprietary accounts;</li> <li>• prepayment examinations from diverse locations;</li> <li>• controls to ensure transaction processing in proper chronological/numeric sequence; and</li> <li>• standard edits for shared data.</li> </ul>	JFMIP SR-02-02, 60
08.01.48		A	<p>The JFMIP Core Financial System Requirements document highlights additional general qualities of the single integrated financial management system that must be supported relative to the sharing of information and processes between and among the core financial system, acquisition system, and other mixed systems. Provide audit trails to trace transactions from source documents, original input, other systems, and system-generated transactions.</p>	JFMIP SR-02-02, 60
08.01.49		A	<p>The JFMIP Core Financial System Requirements document highlights additional general qualities of the single integrated financial management system that must be supported relative to the sharing of information and processes between and among the core financial system, acquisition system, and other mixed systems. Provide transaction details to support account balances.</p>	JFMIP SR-02-02, 60
08.01.50		A	<p>The JFMIP Core Financial System Requirements document highlights additional general qualities of the single integrated financial management system that must be supported relative to the sharing of information and processes between and among the core financial system, acquisition system, and other mixed systems. Provide the capability to relate data elements to each other as discussed, through an integrated data query facility that supports ad hoc query access to financial information described</p>	JFMIP SR-02-02, 60



Req. ID	Value Added?	Change Type	Requirements	Source(s)
			in the document and also provide data analysis reporting tools.	
08.01.51		A	With regard to security and internal controls, the acquisition/financial system must provide flexible security facilities to control user access at varying degrees including: overall system access, capability to perform specific functions (inquiry, update), and access to certain functionality.	JFMIP SR-02-02, 61
08.01.52		A	With regard to security and internal controls, the acquisition/financial system must provide capability to define access to specific functions by user name, class of user, and position.	JFMIP SR-02-02, 61
08.01.53		A	With regard to security and internal controls, the acquisition/financial system must provide for multiple levels of approvals based on user-defined criteria, including dollar limits, type of document processed, etc.	JFMIP SR-02-02, 61
08.01.54		A	With regard to security and internal controls, the acquisition/financial system must provide the capability to perform: reconciliation routines for internal participant accounts, ledgers, and funds; and to identify unsuccessful reconciliations via error log or error report	JFMIP SR-02-02, 61
08.01.55		A	With regard to security and internal controls, the acquisition/financial system must establish appropriate administrative, technical and physical safeguards to ensure the security and confidentiality of records and to protect against anticipated threats or hazards to record security or integrity which could result in substantial harm, embarrassment, inconvenience, or unfairness to any individual on whom information is maintained	JFMIP SR-02-02, 61
08.01.56		A	With regard to security and internal controls, the acquisition/financial system must provide a mechanism to monitor changes to software coding and the responsible individual (authorized user)	JFMIP SR-02-02, 61

## 02 Maintain Fund Availability

08.02.01		C	To support the Funds Control/Funds Availability Editing activity, the core financial system must provide automated functionality to validate funds availability prior to recording spending transactions.	FSIO OFFM-N0-0106, req. FME-09
08.02.02		D	Version 5 - This requirement deleted	
08.02.03		C	To support the Funds Distribution process, the core financial system must provide automated functionality to record up to eight levels of funds distribution including levels used for appropriation and apportionment of budget authority.	FSIO OFFM-N0-0106, req. FMD-03
08.02.04		C	To support the Document and Transaction Control process, the core financial system must provide automated functionality to define the level of fund control edits and tolerance checks as one of the following:	FSIO OFFM-N0-0106, req. SMB-10

Req. ID	Value Added?	Change Type	Requirements	Source(s)
			<ul style="list-style-type: none"> <li>• Rejection</li> <li>• Warning (override authority needed to post transaction)</li> <li>• Information only (no override needed).</li> </ul>	
08.02.05			Version 4 - This requirement deleted	
08.02.06		D	Version 5 - This requirement deleted	
08.02.07		C	To support the Funds Control/Funds Availability Editing activity, the core financial system must provide automated functionality to update balances used for funds controls to reflect changes in the status and amounts of commitments, obligations, expenditure and available balances.	FSIO OFFM-N0-0106, req. FME-12
08.02.08		C	The system must ensure the amount reflected in the funds control structure agrees with the general ledger account balances at the end of each update cycle	DoDFMR, Volume 1, Chapter 2, Addendum 2.C.6
08.02.09		C	To support the Funds Control/Funds Availability Editing activity, the core financial system must provide automated functionality to derive funds availability based on the budget fiscal year of the originating document, i.e., whether funds cited are unexpired, expired, or cancelled. Record USSGL prescribed general ledger entries when de-obligation of expired funding occurs.	FSIO OFFM-N0-0106, req. FME-10
08.02.10		C	To support the Document Referencing and Modification process, the core financial system must provide automated functionality to capture document modifications at the accounting line item level that affect the general ledger, including changes to dollar amounts and accounting classifications. Validate that funds are available prior to recording the modifications.	FSIO OFFM-N0-0106, req. SMC-04
08.02.11		D	Version 5 - This requirement deleted	
08.02.12	Y	C	To support the Budget Authority process, the core financial system should provide automated functionality to calculate available fund balances based on reimbursable agreement authority.	FSIO OFFM-N0-0106, req. FMC-11
08.02.13		C	To support the Funds Control/Funds Availability Editing activity, the core financial system must provide automated functionality to monitor spending against reimbursable agreement amounts.	FSIO OFFM-N0-0106, req. FME-16
08.02.14			The system must maintain the original funding amounts separate from the reprogramming amounts, yet be able to combine the two at the appropriate levels for funds control checking.	DoDFMR, Volume 1, Chapter 2, 2.C.1
08.02.15			Version 2 - This requirement deleted	
08.02.16			Version 4 - This requirement deleted	
08.02.17		C	In the case of multiple-year appropriation accounts whose	DoDFMR,

Req. ID	Value Added?	Change Type	Requirements	Source(s)
			periods of availability for obligation overlap, the system must apply reimbursable customer orders and their related transactions only to the most current accounts available during the period the orders were received.	Volume 3, Chapter 15, 150204.A.3.b
08.02.18			The system must identify the unobligated balance and unpaid obligations of all expired appropriations at the time they expire.	DoDFMR, Volume 3, Chapter 10, 100201.G.1
08.02.19			The system must identify the unobligated balance and unpaid obligations of all canceled appropriations at the time they are canceled.	DoDFMR, Volume 3, Chapter 10, 100201.G.2
08.02.20			Version 2 - This requirement deleted	
08.02.21		D	Version 5 - This requirement deleted	
08.02.22	Y	C	To add value to the Funds Status process, the core financial system should provide automated functionality to notify the agency when funds availability is reduced based on the processing of agency-specified transaction types or sources (e.g., credit card payments and payroll).	FSIO OFFM-N0-0106, req. FMF-09
08.02.23		A	To support the Funds Control/Funds Availability Editing activity, the core financial system must provide automated functionality to reduce reimbursable authority and reimbursable agreement balances when customer orders are recorded.	FSIO OFFM-N0-0106, req. FME-17
08.02.24		A	To support the Document Referencing and Modification process, the core financial system must provide automated functionality to capture document modifications that do not affect the general ledger, such as changes to vendor names, descriptions, etc.	FSIO OFFM-N0-0106, req. SMC-05
08.02.25		A	To support the Document Referencing and Modification process, the core financial system must provide automated functionality to associate document modifications and cancellations with the original documents so that queries show all related activity.	FSIO OFFM-N0-0106, req. SMC-06
08.02.26		A	To support the Document Referencing and Modification process, the core financial system must provide automated functionality to reference multiple documents and document lines in the processing chain. For example, reference multiple commitments or commitment lines on an obligating document, or reference multiple receivable documents or document lines on a collection.	FSIO OFFM-N0-0106, req. SMC-08
08.02.27		A	To support the Document Referencing and Modification process, the core financial system must provide automated functionality to capture the latest system processing status on all documents. <ul style="list-style-type: none"> <li>• Held: The user has decided to save (hold) the document and not allow the system to process it. (Note: This status is distinguished from invoices that are processed and warehoused, then “held” from inclusion in the payment schedule.)</li> <li>• Suspended: The document has failed one or more system validations (edits) and is prevented by the system from</li> </ul>	FSIO OFFM-N0-0106, req. SMC-09

Req. ID	Value Added?	Change Type	Requirements	Source(s)
			<p>processing. The document is automatically stored for later processing. Suspended documents may be automatically processed by the system upon changes to underlying data, such as available funds.</p> <ul style="list-style-type: none"> <li>• Pending Approval: The document has passed all system validations. The system will not process the document until all approvals required by the agency's workflow configuration have been applied. Not all documents require approvals.</li> <li>• Approved: The document has passed all system validations (edits) and all required approvals have been applied. The document is available for processing.</li> <li>• Processed: All related accounting events have been recorded and system tables have been updated.</li> <li>• Open: The document has been processed but not liquidated or only partially liquidated. The document is available for further processing.</li> <li>• Closed: The document has been processed and completely liquidated. The system will not allow further processing against the document unless it is reopened by the user.</li> <li>• Cancelled: The user has permanently closed a previously processed document. The system will not allow further processing against the document.</li> <li>• Deleted: The user has chosen not to process a held or suspended document. Deleted documents are marked for purging.</li> <li>• Converted: The document was processed through an automated or manual transfer from a legacy system.</li> </ul>	
08.02.28		A	<p>To support the Document Referencing and Modification process, the core financial system must provide automated functionality to query transactions. Parameter is any document number. Result is a list of all general ledger transactions in the document's processing chain, including:</p> <ul style="list-style-type: none"> <li>• Transaction numbers</li> <li>• Amounts</li> <li>• GL debits and credits</li> <li>• Accounting classification elements.</li> </ul>	FSIO OFFM-N0-0106, req. SMC-11
08.02.29	Y	A	<p>To add value to the Document Referencing and Modification process, the core financial system should provide automated functionality to update accounting data at the accounting line level when accounting classification elements are restructured, i.e., by reversing GL and subsidiary ledger transactions and reposting them with the new values. Generate an audit trail from the original postings to the final postings.</p>	FSIO OFFM-N0-0106, req. SMC-13
08.02.30	Y	A	<p>To add value to the Document Referencing and Modification process, the core financial system should provide automated functionality to reclassify accounting data from the beginning of the current fiscal year or fiscal month.</p>	FSIO OFFM-N0-0106, req. SMC-14

Req. ID	Value Added?	Change Type	Requirements	Source(s)
08.02.31	Y	A	To add value to the Document Referencing and Modification process, the core financial system should provide automated functionality to update related open documents when users modify classification information on a document in a processing chain.	FSIO OFFM-N0-0106, req. SMC-15

### 03 Record Commitments, Obligations and Expenditures

08.03.01		D	Version 5 - This requirement deleted	
08.03.02		C	To support the Document and Transaction Control process, the core financial system must provide automated functionality to capture the following accounting line item detail on all documents: <ul style="list-style-type: none"> <li>• Line item number</li> <li>• Line item amount</li> <li>• Line item accounting classification information.</li> </ul>	FSIO OFFM-N0-0106, req. SMB-21
08.03.03			Version 4 - This requirement deleted	
08.03.04		D	Version 5 - This requirement deleted	
08.03.05			The system must be able to partially liquidate commitments in the case of partially obligated requisitions	DoDFMR, Volume 1, Chapter 2, Addendum 2.C.5
08.03.06		C	To support the Funds Control/Commitments activity, the core financial system must provide automated functionality to close commitment documents and document lines under the following circumstances: <ul style="list-style-type: none"> <li>• By the system upon issuance of an obligating document</li> <li>• By an authorized user</li> <li>• As part of the year-end pre-closing process.</li> </ul>	FSIO OFFM-N0-0106, req. FME-20
08.03.07		C	The system should be able to record commitments to cover contingent liabilities for price or quantity increases and other variables related to contracts.	DoDFMR, Volume 3, Chapter 8, 080202.A
08.03.08			Version 2 - This requirement deleted	
08.03.09			Version 4 - This requirement deleted	
08.03.10		C	To support the Funds Control/Obligations activity, the core financial system must provide automated functionality to record obligations when there is no related commitment	FSIO OFFM-N0-0106, req. FME-24
08.03.11 – 08.03.17		D	Version 5 - These requirements deleted	
08.03.18		C	To support the Funds Control/Obligations activity, the core financial system must provide automated functionality to close obligation documents under the following circumstances: <ul style="list-style-type: none"> <li>• By the system upon final payment for goods or services, or</li> </ul>	FSIO OFFM-N0-0106, req. FME-26

Req. ID	Value Added?	Change Type	Requirements	Source(s)
			<ul style="list-style-type: none"> <li>By an authorized user.</li> </ul> <p>Upon the closing of an obligation, classify any de-obligation of excess funds by budgetary status (i.e., expired, unexpired, available for obligation or unavailable).</p>	
08.03.19		C	To support the Funds Control/Obligations activity, the core financial system must provide automated functionality to process, track, and control records of call against blanket purchase agreements.	FSIO OFFM-N0-0106, req. FME-27
08.03.20		C	To support the Funds Control/Obligations activity, the core financial system must provide automated functionality to process, track, and control delivery orders against contract limitations.	FSIO OFFM-N0-0106, req. FME-28
08.03.21		D	Version 5 - This requirement deleted	
08.03.22		A	To support the Funds Status process, the core financial system must provide automated functionality to generate a contract/BPA activity report. Parameters include contract/BPA number accounting period and period covered (monthly, quarterly, fiscal year-to-date, or inception-to-date). Result is list of accounting activity (obligations, expenditures, disbursements, etc.) under the contract/BPA, with vendor information, period of performance, document numbers, delivery order/task order numbers, accounting classification information, transaction dates and amounts. Sorting options include transaction date, document type and accounting classification.	FSIO OFFM-N0-0106, req. FMF-03
08.03.23			Version 4 - This requirement deleted	
08.03.24		C	To support the Funds Control/Advances activity, the core financial system must provide automated functionality to record advance payments made, such as travel advances, contract prepayments, and grant advances. When recording an advance payment, reference an obligating document and bring forward all accounting information. In cases where no obligating document is available, reduce funds availability and create an obligating document to support the advance payment made.	FSIO OFFM-N0-0106, req. FME-29
08.03.25			The system should be able to record obligations for contingent liabilities for which the contingent condition(s) have met.	SFFAS-5, 109
08.03.26			The system must be able to cancel obligated and unobligated balances on September 30th of the 5th fiscal year after an appropriation's period of availability for incurring new obligations expires.	DoDFMR, Volume 3, Chapter 15, 150307 B.
08.03.27 – 08.03.28			Version 4 - These requirements deleted	

Req. ID	Value Added?	Change Type	Requirements	Source(s)
08.03.29		C	To support the System-Generated Transactions process, the core financial system must provide automated functionality to capture start and end dates and posting frequency (monthly, quarterly, or specified number of days) of recurring entries and reversals such as accruals and obligations.	FSIO OFFM-N0-0106, req. SMD-01
08.03.30		D	Version 5 - This requirement deleted	
08.03.31		C	To support the Funds Control/Obligations activity, the core financial system must provide automated functionality to capture a different vendor on an obligating document than the vendor captured on a referenced commitment.	FSIO OFFM-N0-0106, req. FME-25
08.03.32		C	To support the Document Referencing and Modification process, the core financial system must provide automated functionality to associate documents in the processing chain, and bring forward accounting and non-financial information from one document to another, when the previously recorded document is referenced (e.g., commitment to obligation, receivable to collection). This is to include accounting classification, vendor and customer information.	FSIO OFFM-N0-0106, req. SMC-01
08.03.33		C	To support the Funds Control/Obligations activity, the core financial system must provide automated functionality to capture the following additional data elements on obligating documents: <ul style="list-style-type: none"> <li>• Obligation type</li> <li>• Prompt pay indicator and type, or payment terms (including discount terms)</li> <li>• Fast Pay indicator</li> <li>• Matching terms (2-way, 3-way, 4-way)</li> <li>• Vendor ID number</li> <li>• Vendor name (legal, DBA or division)</li> <li>• DUNS + 4 number</li> <li>• NAICS code</li> <li>• SIC code</li> <li>• Approval date.</li> </ul>	FSIO OFFM-N0-0106, req. FME-21
08.03.34	Y	A	To add value to the Funds Control process, the core financial system should provide automated functionality to capture the following other data fields on obligating documents: <ul style="list-style-type: none"> <li>• Requester's name</li> <li>• telephone number of requester</li> <li>• Deliver to location (e.g., room number, division)</li> <li>• Contact name</li> <li>• COTR name</li> <li>• COTR telephone number</li> <li>• Comments.</li> </ul>	FSIO OFFM-N0-0106, req. FME-32
08.03.35		A	To support the Funds Control/Funds Availability Editing activity, the core financial system must provide automated	FSIO OFFM-N0-0106, req.



Req. ID	Value Added?	Change Type	Requirements	Source(s)
			functionality to validate period of availability. Prevent the allotment and reuse of de-obligated balances for new obligations in expired funds.	FME-11
08.03.36	A		To support the Funds Control/Funds Availability Editing activity, the core financial system must provide automated functionality to monitor the use of funds against specific object class limitations.	FSIO OFFM-N0-0106, req. FME-15
08.03.37	A		To support the Funds Control/Commitments activity, the core financial system must provide automated functionality to capture a suggested vendor on commitment documents.	FSIO OFFM-N0-0106, req. FME-19
08.03.38	A		To support the Funds Control/Obligations activity, the core financial system must provide automated functionality to define the obligation types to be captured on obligation documents, based on budget object class (e.g., travel, payroll), agency source document (e.g., travel order, purchase order, grant) or other agency-specified criteria.	FSIO OFFM-N0-0106, req. FME-22
08.03.39	A		To support the Funds Control/Obligations activity, the core financial system must provide automated functionality to validate that the vendor name on an obligation is the same as the vendor name on the vendor file, for registered CCR vendors.	FSIO OFFM-N0-0106, req. FME-23
08.03.40	A		To support the Funds Control/Advances activity, the core financial system must provide automated functionality to record expenditures incurred against advance payments made, reducing the advance balance and liquidating the referenced obligation.	FSIO OFFM-N0-0106, req. FME-31
08.03.41	A		To support the Funds Status process, the core financial system must provide automated functionality to generate a reimbursable agreement activity report. Parameters include reimbursable agreement number, accounting period and period covered (monthly, quarterly, fiscal year-to-date, or inception-to-date). Result is a list of accounting activity (commitments, obligations, advances, expenditures, etc.) under the reimbursable agreement, with customer/vendor information, period of performance, document numbers, accounting classification information, transaction dates and amounts. Sorting options include transaction date, document type and accounting classification.	FSIO OFFM-N0-0106, req. FMF-04
08.03.42	A		To support the Funds Control/Funds Availability Editing activity, the core financial system must provide automated functionality to monitor the use of funds against contracts, work-orders, task orders, and grants.	FSIO OFFM-N0-0106, req. FME-18
08.03.43	A		To support the Funds Control/Advances activity, the core financial system must provide automated functionality to record advance payment refunds by document or document line item.	FSIO OFFM-N0-0106, req. FME-30

Req. ID	Value Added?	Change Type	Requirements	Source(s)
			Update the advance balance.	
08.03.44		A	To support the funds certification process, the agency's single integrated financial management system must access the following information: Fiscal Year, appropriation/Treasury fund symbol, organization code, cost center, object classification, estimated amount, project code, program code, PR number, transaction date, action code (original/new/modification), subject to funds availability indicator, asset identifier code, contractor code/name, trading partner, and trading partner code.	JFMIP SR-02-02, 22
08.03.45		A	To support the funds certification process, the agency's single integrated financial management system should access the following information: intra-governmental business partner code (will become mandatory upon issuance of government wide implementing standard requirements), interagency agreement number, performance measure code, description, estimated amounts increased and/or decreased, revenue source code, and agency location code (ALC).	JFMIP SR-02-02, 23
08.03.46		A	To support the funds certification process, the agency's single integrated financial management system should access the estimated quantity associated with establishing the obligation where applicable, such as for property or inventory purchases.	JFMIP SR-02-02, 23
08.03.47		A	To support the funds certification process, the agency's single integrated financial management system should enable electronic approvals, notification alerts, and point of entry automated requisition forms.	JFMIP SR-02-02, 23
<b>04 Fund Analysis</b>				
08.04.01		C	To support the Funds Control/Funds Availability Editing activity, the core financial system must provide automated functionality to capture accounting classification information on commitments, obligations, advances, and expenditures at the accounting line item level.	FSIO OFFM-N0-0106, req. FME-06
08.04.02		C	To support the Funds Control/Funds Availability Editing activity, the core financial system must provide automated functionality to monitor the use of funds against financial operating and spending plans.	FSIO OFFM-N0-0106, req. FME-13
08.04.03 – 08.04.04			Version 4 - These requirements deleted	
08.04.05		D	Version 5 - This requirement deleted	
08.04.06		C	To support the Funds Status process, the core financial system must provide automated functionality to validate that funds availability balances used for funds control and funds status	FSIO OFFM-N0-0106, req.

Req. ID	Value Added?	Change Type	Requirements	Source(s)
			reporting agree with the general ledger.	FMF-06
08.04.07			Version 3 - This requirement deleted	
08.04.08		C	To support the Funds Control/Funds Availability Editing activity, the core financial system must provide automated functionality to maintain a history of changes made to commitment, obligation, advance, and expenditure documents.	FSIO OFFM-N0-0106, req. FME-07
08.04.09			Version 2 - This requirement deleted	
08.04.10			Version 4 - This requirement deleted	
08.04.11			The system must be able to track obligation adjustments and disbursements that previously would have been chargeable to the cancelled appropriation account but were charged to current appropriations.	DoDFMR, Volume 3, Chapter 10, 100201.G.3
08.04.12			The system must maintain appropriation and fund identification for current and prior years, including tracking those funds for which the period for obligation has expired.	DoDFMR, Volume 3, Chapter 10, 100201.A
08.04.13			Version 2 - This requirement deleted	
08.04.14		C	To support the Funds Control/Funds Availability Editing activity, the core financial system must provide automated functionality to do maintain open documents to show the status of commitments, obligations, advances, accruals and disbursements by document (commodity) line item.	FSIO OFFM-N0-0106, req. FME-08
08.04.15	Y	C	To add value to the Budget Planning process, the core financial system should provide automated functionality to generate plan results based on multiple measures including fixed dollar amounts, unit costs, cost allocations, labor hours or full-time equivalents (FTEs).	FSIO OFFM-N0-0106, req. FMA-05
08.04.16	Y	C	To support the Budget Planning process, the core financial system should provide automated functionality to export financial operating and spending plan data at the accounting line item level in an Excel or ASCII text delimited file format.	FSIO OFFM-N0-0106, req. FMA-04
08.04.17	Y	C	To add value to the Budget Planning process, the core financial system should provide automated functionality to maintain current and multiple historical versions of plans.	FSIO OFFM-N0-0106, req. FMA-06
08.04.18		D	Version 5 - This requirement deleted	
08.04.19	Y	C	To add value to the Funds Distribution process, the core financial system should provide automated functionality to update allotments, sub-allotments, allocations and legal and	FSIO OFFM-N0-0106, req.

Req. ID	Value Added?	Change Type	Requirements	Source(s)
			administrative limitations based on changes to operating plans.	FMD-08
08.04.20	Y	C	To add value to the Budget Planning process, the core financial system should provide automated functionality to maintain financial operating and spending plans for future periods (i.e., future fiscal years).	FSIO OFFM-N0-0106, req. FMA-08
08.04.21	Y	C	To add value to the Budget Planning process, the core financial system should provide automated functionality to activate future period plans based on a specified plan start date or on-demand.	FSIO OFFM-N0-0106, req. FMA-09
08.04.22	Y	C	To add value to the Budget Preparation process, the core financial system should provide automated functionality to classify budget projections using accounting classification elements (e.g., Apportionment categories, Authority type, etc.).	FSIO OFFM-N0-0106, req. FMB-01
08.04.23	Y	C	To add value to the Budget Preparation process, the core financial system should provide automated functionality to calculate prior year budgets, actual spending amounts and variances at the line item level.	FSIO OFFM-N0-0106, req. FMB-03
08.04.24	Y	C	To add value to the Budget Preparation process, the core financial system should provide automated functionality to generate projected future period obligations, income, and expenditures at any level of the organizational structure based on prior year actual activity using agency-defined projection rates.	FSIO OFFM-N0-0106, req. FMB-05
08.04.25	Y	C	To add value to the Budget Preparation process, the core financial system should provide automated functionality to define projection rates (e.g., 90%, 100%, 110%) by budget object class for use in budget formulation	FSIO OFFM-N0-0106, req. FMB-06
08.04.26	Y	C	To add value to the Budget Preparation process, the core financial system should provide automated functionality to generate payroll forecasts (i.e., anticipated compensation and benefits) at the object class and individual employee level.	FSIO OFFM-N0-0106, req. FMB-09
08.04.27	Y	C	To add value to the Budget Preparation process, the core financial system should provide automated functionality to generate overhead projections using agency defined overhead rates.	FSIO OFFM-N0-0106, req. FMB-11
08.04.28	Y	C	To add value to the Budget Preparation process, the core financial system should provide automated functionality to import budget formulation data submitted in Excel or ASCII text delimited format.	FSIO OFFM-N0-0106, req. FMB-12
08.04.29	Y	C	To add value to the Budget Preparation process, the core financial system should provide automated functionality to import budget submission guidance, other narrative text and briefing material written using common PC desktop applications	FSIO OFFM-N0-0106, req. FMB-13

Req. ID	Value Added?	Change Type	Requirements	Source(s)
			(e.g., MS Word).	
08.04.30	Y	C	To add value to the Budget Preparation process, the core financial system should provide automated functionality to distribute budget submission guidance electronically.	FSIO OFFM-N0-0106, req. FMB-14
08.04.31	Y	C	To add value to the Budget Preparation process, the core financial system should provide automated functionality to generate budget information for multiple budget cycles (e.g. monthly, quarterly, semi-annual, and yearly).	FSIO OFFM-N0-0106, req. FMB-15
08.04.32	Y	C	To add value to the Budget Preparation process, the core financial system should provide automated functionality to associate budget formulation line items to the agency's stated goals and objectives required by GPRA.	FSIO OFFM-N0-0106, req. FMB-16
08.04.33	Y	A	To add value to the Budget Planning process, the core financial system should provide automated functionality to compare planned spending to actual spending	FSIO OFFM-N0-0106, req. FMA-10
08.04.34	Y	A	To add value to the Budget Preparation process, the core financial system should provide automated functionality to import budget formulation data (e.g., Presidential/OMB pass backs, congressional markup documents, and internal agency decisions).	FSIO OFFM-N0-0106, req. FMB-02
08.04.35	Y	A	To add value to the Budget Preparation process, the core financial system should provide automated functionality to generate budget formulation information for all categories on which legally binding budgetary decisions are made (e.g., appropriation limitations).	FSIO OFFM-N0-0106, req. FMB-17
08.04.36	Y	A	To add value to the Budget Preparation process, the core financial system should provide automated functionality to generate budget formulation information for administrative purposes as in the nature of policy guidance and decision making (e.g., Presidential/OMB pass backs, congressional markup documents, or internal agency decisions).	FSIO OFFM-N0-0106, req. FMB-18
08.04.37	Y	A	To add value to the Budget Preparation process, the core financial system should provide automated functionality to export prior year budgets, actual spending and variances at the line item level in an excel or ASCII text delimited file format.	FSIO OFFM-N0-0106, req. FMB-04
08.04.38	Y	A	To add value to the Budget Preparation process, the core financial system should provide automated functionality to calculate budget amounts for all, selected groups, or individual budget line items based on agency-defined projection rates.	FSIO OFFM-N0-0106, req. FMB-07
08.04.39	Y	A	To add value to the Budget Preparation process, the core financial system should provide automated functionality to	FSIO OFFM-N0-0106, req.

Req. ID	Value Added?	Change Type	Requirements	Source(s)
			generate multiple budgets based on alternative agency-specified accounting structures, funding levels, and spending criteria.	FMB-08
08.04.40	Y	A	To add value to the Budget Preparation process, the core financial system should provide automated functionality to generate modified payroll forecasts.	FSIO OFFM-N0-0106, req. FMB-10
08.04.41	Y	A	To add value to the Budget Preparation process, the core financial system should provide automated functionality to capture SF132 Schedule data by TAFS.	FSIO OFFM-N0-0106, req. FMB-19
08.04.42		A	<p>To support the Funds Status process, the core financial system must provide automated functionality to generate the Status of Funds Report. Parameter is the accounting period. Result is a report providing the following information for each allotment recorded by the agency:</p> <ul style="list-style-type: none"> <li>• Accounting classification elements</li> <li>• Total Allotment</li> <li>• Commitments</li> <li>• Obligations</li> <li>• Expenditures</li> <li>• Available Balance</li> </ul> <p>Available balance must equal the GL balance in the 4610 or 4620 account. Amounts should be cumulative from the beginning of the fiscal year through the accounting period specified. If reporting for the current period, amounts must be cumulative up through the current date.</p>	FSIO OFFM-N0-0106, req. FMF-01
08.04.43		A	<p>To support the Funds Status process, the core financial system must provide automated functionality to query budget information. Parameters include accounting classifications. Result is budgetary authority amounts (all types, as applicable to the fund type), spending activity (e.g., obligations, expenditures), and the available balance. Displayed amounts should be consistent with amounts derived using the USSGL crosswalk to the SF133.</p>	FSIO OFFM-N0-0106, req. FMF-05
08.04.44		C	<p>Generate a contract/BPA activity report. Parameters include contract/BPA number accounting period and period covered (monthly, quarterly, fiscal year-to-date, or inception-to-date). Result is list of accounting activity (obligations, expenditures, disbursements, etc.) under the contract/BPA, with vendor information, period of performance, document numbers, delivery order/task order numbers, accounting classification information, transaction dates and amounts. Sorting options include transaction date, document type and accounting classification.</p>	FSIO OFFM-N0-0106, req. FMF-03
08.04.45		A	To support the Funds Status process, the core financial system must provide automated functionality to query status of funds. Parameters include accounting period, and allotment accounting classification. Result is a display providing the following	FSIO OFFM-N0-0106, req. FMF-02

Req. ID	Value Added?	Change Type	Requirements	Source(s)
			<p>information:</p> <ul style="list-style-type: none"> <li>• Accounting classification elements</li> <li>• Total Allotment</li> <li>• Commitments</li> <li>• Obligations</li> <li>• Expenditures</li> <li>• Available Balance (available balance must equal the balance in the 4610 or 4620 account).</li> </ul> <p>Drill down from the commitments line, obligations line, and the expenditures line to the detailed transactions, documents, and document detail that support these lines.</p>	
08.04.46	Y	A	To add value to the Funds Status process, the core financial system should provide automated functionality to notify the agency when funds availability by TAFS or internal fund code reaches a pre-defined percent of the original total funding amount.	FSIO OFFM-N0-0106, req. FMF-10
08.04.47	Y	A	To add value to the Funds Status process, the core financial system should provide automated functionality to generate Excel files that are consistent with the presentation of budget schedules published in OMB Circular A-11.	FSIO OFFM-N0-0106, req. FMF-11
08.04.48		A	<p>To support the obligation process, the agency's single integrated financial management system must access the following information:</p> <ul style="list-style-type: none"> <li>• FY</li> <li>• appropriation/Treasury fund symbol;</li> <li>• organization code;</li> <li>• cost center;</li> <li>• object classification;</li> <li>• project code;</li> <li>• program code;</li> <li>• obligation amount;</li> <li>• PR number;</li> <li>• funded through date (for those contracts that are incrementally funded)</li> <li>• contract number and all associated delivery order numbers or task order numbers (including modification number, if any); PO number (including modification number, if any); blanket purchase agreement (BPA) number and all associated BPA call numbers (including modification number, if any);</li> <li>• contractor name;</li> <li>• contractor TIN;</li> <li>• Data Universal Numbering System (DUNS) identification;</li> <li>• interagency agreement number;</li> <li>• trading partner;</li> <li>• award (transaction) date;</li> <li>• effective date;</li> <li>• action code;</li> </ul>	JFMIP SR-02-02, 26 & 27



Req. ID	Value Added?	Change Type	Requirements	Source(s)
			<ul style="list-style-type: none"> <li>• product or service description;</li> <li>• amounts increased and/or amounts decreased;</li> <li>• subject to funds availability indicator; and</li> <li>• asset identifier code</li> </ul>	
08.04.49		A	To support the obligation process, the agency's single integrated financial management system must use account definitions consistent with the account definitions in the U.S.SGL. Any expansion to the chart of accounts must roll up to the accounts as defined in the U.S.SGL. However, a pseudo code can be used instead of the exact U.S.SGL account numbers, providing the account descriptions and posting rules are the same as those used in the U.S.SGL for relevant transactions.	JFMIP SR-02-02, 27
08.04.50		A	To support the obligation process, the agency's single integrated financial management system must provide the capability to create additional subaccounts to the general ledger for agency specific tracking and control. These sub accounts will summarize to the U.S.SGL accounts.	JFMIP SR-02-02, 27
08.04.51		A	To support the obligation process, the agency's single integrated financial management system must access the full estimated cost of the interagency agreement (both direct and indirect costs need to be provided for evaluation).	JFMIP SR-02-02, 27
08.04.52		A	To support the obligation process, the agency's single integrated financial management system must provide transaction details to support account balances.	JFMIP SR-02-02, 27
08.04.53		A	<p>To support the obligation process, the agency's single integrated financial management system must provide access to a hard copy or an electronic copy (where cost effective) of the entire executed (signed) contract, including the following data elements captured at obligation and necessary for payment and/or other financial processes:</p> <ul style="list-style-type: none"> <li>• obligating document number (if different from contract number);</li> <li>• contractor name and address;</li> <li>• contract administration office;</li> <li>• payment office;</li> <li>• unit of measure;</li> <li>• unit price;</li> <li>• extended price;</li> <li>• quantity;</li> <li>• variance amount or percentage allowed;</li> <li>• total amount;</li> <li>• payment terms and conditions (e.g., discount terms, applicable payment clauses, withhold indicator, withhold percentage, etc.);</li> <li>• delivery/performance schedule;</li> <li>• estimated completion date;</li> <li>• payment type (e.g., prompt pay, fast pay, progress pay, or</li> </ul>	JFMIP SR-02-02, 28

Req. ID	Value Added?	Change Type	Requirements	Source(s)
			partial pay); <ul style="list-style-type: none"> <li>names of government-designated receiving, invoice-approving, and acceptance officials;</li> <li>shipping costs; and</li> <li>shipping terms, e.g., FOB destination.</li> </ul>	
08.04.54		A	To support the obligation process, the agency's single integrated financial management system must identify the method of acquisition, e.g., purchase or lease.	JFMIP SR-02-02, 28
08.04.55		A	To support the obligation process, the agency's single integrated financial management system should access other information where applicable and available <ul style="list-style-type: none"> <li>performance measure code;</li> <li>revenue source code;</li> <li>additional funding indicator, including increases and decreases;</li> <li>line item number, including access to contract line item data; and</li> <li>ALC.</li> </ul>	JFMIP SR-02-02, 29
08.04.56		A	To support the obligation process, the agency's single integrated financial management system should provide an indicator (e.g., Y/N) as to whether payments to the contractor are exempt from EFT.	JFMIP SR-02-02, 29
08.04.57		A	To support the obligation process, the agency's single integrated financial management system should access the following information related to an EFT payment <ul style="list-style-type: none"> <li>contract number and all associated delivery order numbers or task order numbers (including modification number, if any); PO number (including modification number, if any); BPA number and all associated BPA call numbers (including modification number, if any); name and remittance address;</li> <li>signature, title, and telephone number of the contractor official authorized to provide EFT information;</li> <li>name, address, and nine-digit routing and transit number (RTN) of the contractor's financial agent;</li> <li>contractor's account number and type of account (checking, savings, or lockbox);</li> <li>the Fedwire Transfer System telegraphic abbreviation of the contractor's financial agent; and</li> <li>the name, address, telegraphic abbreviation, and nine-digit RTN of the financial institution receiving the wire transfer payment, if the contractor's financial agent is not connected directly to the Fedwire Transfer System online.</li> </ul>	JFMIP SR-02-02, 29
08.04.58		A	To support the obligation process, the agency's single integrated financial management system should Provide the ability to cross-reference contract numbers and related interagency agreements.	JFMIP SR-02-02, 29

Req. ID	Value Added?	Change Type	Requirements	Source(s)
08.04.59		A	<p>To support the obligation process, the agency's single integrated financial management system should access lease information</p> <ul style="list-style-type: none"> <li>• amount;</li> <li>• agency option to purchase at end of lease (include purchase price if agency has option to purchase);</li> <li>• life expectancy of leased property when new, and remaining life when leased;</li> <li>• current retail or fair value of leased property;</li> <li>• agency option to property ownership transfer at end of lease; and</li> <li>• access to the lease agreement, including terms and conditions, e.g., discount terms and lease period.</li> </ul>	JFMIP SR-02-02, 29 & 30
08.04.60		A	<p>To support the obligation process, the agency's single integrated financial management system should enable electronic contracting, obligation of funds, approvals and signatures, and notification alerts for pending actions.</p>	JFMIP SR-02-02, 30
08.04.61		A	<p>To support the obligation process, the agency's single integrated financial management system should record periodic obligations</p> <ul style="list-style-type: none"> <li>• appropriate periodic obligations against appropriated funding and contracts; and</li> <li>• appropriate contract-specified cost escalations to existing contract line numbers.</li> </ul>	JFMIP SR-02-02, 30
08.04.62		A	<p>To support the obligation process, the agency's single integrated financial management system should access information associated with contract changes:</p> <ul style="list-style-type: none"> <li>• change in product or service descriptions;</li> <li>• change in unit of measure;</li> <li>• change in quantity;</li> <li>• change in unit price;</li> <li>• change in total amount;</li> <li>• change in extended price;</li> <li>• change to payment terms and conditions;</li> <li>• change to delivery/performance schedule; and</li> <li>• revised estimated completion date.</li> </ul>	JFMIP SR-02-02, 30
08.04.63		A	<p>To support the de-obligation process, the agency's single integrated financial management system must provide the capability to access all information previously supplied for the original obligation.</p>	JFMIP SR-02-02, 32
08.04.64		A	<p>To support the de-obligation process, the agency's single integrated financial management system should provide the capability to access all information previously supplied for the original obligation.</p>	JFMIP SR-02-02, 32

Req. ID	Value Added?	Change Type	Requirements	Source(s)
<b>05 Budgetary Accounting</b>				
08.05.01			Version 3 - This requirement deleted	
08.05.02			Version 4 - This requirement deleted	
08.05.03 – 08.05.04			Version 3- These requirements deleted	
08.05.05			Version 2 - This requirement deleted	
08.05.06			Version 3 - This requirement deleted	
08.05.07	C		To support the Document and Transaction Control process, the core financial system must provide automated functionality to define tolerances by percentage, “not-to-exceed” dollar amounts, or “not-to-exceed” quantities at the document line level, and use them to control overages by document line for the following relationships: <ul style="list-style-type: none"> <li>• Obligations to commitments</li> <li>• Receipts to obligations</li> <li>• Invoices to obligations</li> </ul>	FSIO OFFM-N0-0106, req. SMB-19
08.05.08	C		To support the Funds Distribution process, the core financial system must provide automated functionality to record allotments, sub-allotments, allocations and allowances (i.e., distribute funds) to multiple organizational levels or other elements of accounting classification.	FSIO OFFM-N0-0106, req. FMD-02
08.05.09	D		Version 5 - This requirement deleted	
08.05.10			Version 4 - This requirement deleted	
08.05.11	C		To support the Funds Control/Funds Availability Editing activity, the core financial system must provide automated functionality to record transactions against prior year funds, both expired and unexpired, in the current year.	FSIO OFFM-N0-0106, req. FME-04
08.05.12	C		To support the Funds Control/Funds Availability Editing activity, the core financial system must provide automated functionality to monitor amounts paid out of current year funds to cover obligations made against a cancelled account (TAFS). Prevent payments that cumulatively exceed 1 percent of the current year appropriation or the total amount available prior to close of the original appropriation.	FSIO OFFM-N0-0106, req. FME-05

## 06 Reporting

08.06.01			Version 4 - This requirement deleted	
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Req. ID	Value Added?	Change Type	Requirements	Source(s)
08.06.02			The system must support the entity's financial statements disclosure of two categories of funds within the entity's Fund Balance with Treasury account: the obligated balance not yet disbursed, and the unobligated balance.	SFFAS-1, 37
08.06.03			The system must support the entity's financial statements disclosure of restrictions on unobligated balances (such as balances restricted for future use and not apportioned for current use).	SFFAS-1, 38
08.06.04			The system must support the entity's reconciliation of discrepancies between its Fund Balance with Treasury general ledger account and the corresponding balance in the U.S. Treasury's account. The causes of such discrepancies must be described in the notes to financial statements.	SFFAS-1, 39
08.06.05		C	The system must support presenting: <ul style="list-style-type: none"> <li>• Total budgetary resources available to the entity during the period,</li> <li>• The status of those resources, including obligations incurred, and</li> <li>• Any outlays</li> </ul>	SFFAS-7, 77, (a)-(c)
08.06.06		C	The system must support the disclosure of the amount of budgetary resources obligated: (a) for undelivered orders at the end of the period, (b) the available borrowing and contract authority at the end of the period, (c) repayment requirements, financing sources for repayment, and any other terms of borrowing authority used, (d) any material adjustments that occurred during the reporting period to those budgetary resources that were available at the beginning of the year. An explanation should be included, (e) the existence, purpose, and availability of indefinite appropriations, (f) information about any legal arrangements affecting the use of unobligated balances of budget authority. Such information should include the time limits, purposes, and obligation limitations, (g) explanations of any material differences between the information required by SFFAS-7, paragraph 79, and the amounts described as "actual" in the Budget of the United States, (h) the amount of the difference, when recognized unfunded liabilities do not equal the total financing sources and (i) the amount of any capital infusion received during the reporting period.	SFFAS-7, 79 (a)-(i)
08.06.07			An entity should include in its financial statements a statements of reconciliation that explains the relationship between budgetary resources obligated during the period and the net cost of operations.	SFFAS-7, 80
08.06.08			The system must support the presentation of information in a way that clarifies the relationship between the obligation basis of	SFFAS-7, 95

Req. ID	Value Added?	Change Type	Requirements	Source(s)
			budgetary accounting and the accrual basis of financial accounting.	
08.06.09		C	To support the Funds Status process, the core financial system must provide automated functionality to maintain budget data needed to support OMB's MAX A-11 system requirements that agencies currently fulfill via their FACTS II submissions to FMS.	FSIO OFFM-N0-0106, req. FMF-07
08.06.10		A	To support the Funds Status process, the core financial system must provide automated functionality to generate Excel files that are consistent with the presentation of the program and financing schedule and the object class schedule published in OMB Circular A-11.	FSIO OFFM-N0-0106, req. FMF-08
08.06.11		A	To support the overall management of contracts, the agency's single integrated financial management system must have the ability to report on contract funding and payment by: (1) contract number and all associated delivery order or task order numbers, (2) PO number, and (3) BPA number and all associated BPA call numbers.	JFMIP SR-02-02, 61
08.06.12		A	In order to produce these reports: (1) all delivery order or task order numbers must be associated with a contract number, (2) all BPA call numbers must be associated with a BPA number, and (3) modification numbers applicable to contract numbers, delivery or task order numbers, BPA or BPA call numbers, and PO numbers must be associated with the modified document.	JFMIP SR-02-02, 62

## **C9. CHAPTER 9**

### **ACCOUNTS PAYABLE (PAYMENT MANAGEMENT)**

Each federal agency is responsible for providing appropriate control over all payments made by it or on its behalf. Title 5, Code of Federal Regulations, Part 1315 implements the Prompt Payment Act requirements that specify government policy for payments made by federal entities. Different payment and related processes are used for different programs (e.g., entitlement program payments, commercial payments, and intra-governmental payments), for different payment methods (check, electronic funds transfer [EFT], and card technology), and for payments issuing offices (e.g., by DoD disbursing offices, by the Department of the Treasury, or Department of State). Various systems in the DoD architecture perform functions relating to payments. For example, fund control systems establish obligations and other systems record accounts payable. Still other systems actually make the payments. Finally, summary data regarding payments are provided to accounting systems for proprietary and budgetary accounting purposes.

This version of this document contains items requiring DUNS numbers (09.01.05 in this chapter). Per OUSD(C) Accounting Policy, this is “in advance of a recent request by OMB for comments on a proposed OMB memorandum that establishes such a requirement for DUNS for intra-governmental payments. The OMB needs to confer with the Department of the Treasury to develop clear and concise procedures for expanding payment requirements that must be carried out by people other than disbursing office personnel. Although the requirement for the DUNS takes the government closer to meeting its outsourcing/privatization goals, it places a severe burden in terms of knowledge/qualification requirements for government personnel responsible for all aspects of payment processing. The issue of intra-governmental payments involving both a payment and collection process is at the core of the implementation dilemma.” Per OUSD(C) e-mail of 06SEP02, “The OMB has agreed to allow the DoD to utilize the Department of Defense Activity Address Code (DoDAAC) instead of Dun and Bradstreet's Data Universal Numbering System (DUNS) numbers to identify buying and selling activities.” *NOTE:* A business may have more than one DUNS number, and the number(s) may change; direct questions regarding this paragraph to the DFAS-DSMA at [ccl-bluebook@dfas.mil](mailto:ccl-bluebook@dfas.mil).

*NOTE:* Throughout the chapter the terminology used for “vendor,” etc. is that used in the source document. DoD uses special terminology for “vendor” and “contractor” (“commercial” is the terminology used to include both vendor and contractor). Users must understand that this document does not necessarily use the special DoD terminology for requirements that come from sources outside of DoD.



## **Accounts Payable (Payment Management)**

### **Functional Requirements**

1. Maintain and Update Payee Information
2. Recognize Liabilities/Establish Payables
3. Schedule Payments for Disbursement
4. Execute Payments
5. Confirm and Follow-up on Payments
6. Reporting

Req. ID	Value Added?	Change Type	Requirement	Source(s)
<b>01 Maintain and Update Payee Information</b>				
09.01.01 – 09.01.03			Version 4 - These requirements deleted	
09.01.04		C	To support the Payment Follow-Up process, the core financial system must provide automated functionality to report third-party payments on the principal vendors' IRS 1099-MISC forms.	FSIO OFFM-N0-0106, req. PME-07
09.01.05		C	<p>To support the Payee Information Maintenance process, the core financial system must provide automated functionality to capture the following vendor information:</p> <ul style="list-style-type: none"> <li>• Vendor ID number (agency-assigned)</li> <li>• Vendor name (Legal)</li> <li>• Vendor name (DBA)</li> <li>• Vendor name (Division)</li> <li>• Vendor address</li> <li>• Business type (support CCR published business rules for business type: Federal govt., state govt., small business, etc.)</li> <li>• Organization type (support CCR published business rules for organization type: sole proprietorship/Individual; partnership, employee, etc.)</li> <li>• US or Non-US</li> <li>• Product Service codes</li> <li>• SIC code</li> <li>• NAICS code</li> <li>• Credit Card Vendor Indicator</li> <li>• DUNS number</li> <li>• DUNS + 4 number for each instance of banking information, for CCR vendors</li> <li>• Prompt Pay indicator and type, or payment terms</li> <li>• IRS 1099 indicator</li> <li>• IRS W-2 indicator</li> <li>• CCR registration indicator (required, exempt)</li> <li>• CCR registration status (active or expired)</li> <li>• Comment field</li> <li>• Active/Inactive indicator</li> <li>• Debarment indicator</li> <li>• Debarment start and end dates</li> <li>• GFRS and FACTS I trading partner codes for Federal vendors</li> <li>• ALC (for Federal vendors)</li> </ul>	FSIO OFFM-N0-0106, req. PMA-01

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			<ul style="list-style-type: none"> <li>• Disbursing Office Symbol (for Federal vendors)</li> <li>• Default payment method, e.g., check, EFT</li> <li>• Alternate payment methods</li> <li>• TIN</li> <li>• Foreign address indicator</li> <li>• Four remittance addresses, for check payments (including street address, city, state, zip code, and country)</li> <li>• Contact name, telephone number and e-mail address for each remittance address</li> <li>• Four instances of EFT banking information (including account number; account type (e.g., checking, savings); and RTN)</li> <li>• Four instances of EFT bank name and address</li> <li>• Contact name, telephone number and e-mail address for each instance of EFT banking information, accommodating contact types defined as mandatory in CCR business rules.</li> </ul>	
09.01.06		D	Version 5 - This requirement deleted	
09.01.07			Version 4 - This requirement deleted	
09.01.08			Version 3 - This requirement deleted	
09.01.09		C	To support the Payee Information Maintenance process, the core financial system must provide automated functionality to validate for duplicate TIN when adding or updating vendor records. Notify the agency when duplicate TINs are identified. Allow the error message to be overridden.	FSIO OFFM-N0-0106, req. PMA-10
09.01.10		C	To support the Payee Information Maintenance process, the core financial system must provide automated functionality to maintain a history of changes made to vendor information. Capture name of data item changed, before and after values, entry date and time and ID of user who made the change.	FSIO OFFM-N0-0106, req. PMA-12
09.01.11		C	To support the Payee Information Maintenance process, the core financial system must provide automated functionality to deactivate vendors on demand or based on agency-specified length of time with no activity.	FSIO OFFM-N0-0106, req. PMA-14
09.01.12		C	To support the Payee Information Maintenance process, the core financial system must provide automated functionality to import CCR data. Update vendor data for relevant changes contained in the CCR's daily extract files. Support the data definitions (e.g. data types; field names; field lengths) used in CCR for fields that are common to the CCR and the core vendor file.	FSIO OFFM-N0-0106, req. PMA-04
09.01.13		A	<p>To support the Payee Information Maintenance process, the core financial system must provide automated functionality to capture third-party payee information associated a primary vendor including:</p> <ul style="list-style-type: none"> <li>• Payee name</li> <li>• Payee point of contact</li> <li>• Payee telephone number</li> <li>• Payee email address</li> </ul>	FSIO OFFM-N0-0106, req. PMA-02

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			<ul style="list-style-type: none"> <li>Remittance address or/banking information (account number, account type, RTN).</li> </ul>	
09.01.14	A		To support the Payee Information Maintenance process, the core financial system must provide automated functionality to associate multiple DUNS plus 4 numbers to a single DUNS number.	FSIO OFFM-N0-0106, req. PMA-08
09.01.15	A		To support the Payee Information Maintenance process, the core financial system must provide automated functionality to associate one DUNS+4 with each instance of a vendor's CCR banking information.	FSIO OFFM-N0-0106, req. PMA-09
09.01.16	A		To support the Payee Information Maintenance process, the core financial system must provide automated functionality to associate multiple DUNS numbers with a single TIN.	FSIO OFFM-N0-0106, req. PMA-07
09.01.17	A		<p>To support the Payee Information Maintenance process, the core financial system must provide automated functionality to query vendor file. Parameters include:</p> <ul style="list-style-type: none"> <li>Vendor number</li> <li>Vendor legal name</li> <li>Vendor DBA Name</li> <li>Vendor Division</li> <li>Vendor TIN</li> <li>DUNS number</li> <li>IRS 1099 indicator.</li> </ul> <p>Result is a display of all vendor data for the specified vendor. Output options include an Excel formatted data file.</p>	FSIO OFFM-N0-0106, req. PMA-11
09.01.18	A		To support the Payee Information Maintenance process, the core financial system must provide automated functionality to query vendor history. Parameters include vendor number, change date range. Results include date and time of change, ID of user who made the change, item name, before and after data values.	FSIO OFFM-N0-0106, req. PMA-13
09.01.19	A		To support the Payee Information Maintenance process, the core financial system must provide automated functionality to prevent the deactivation of vendors that have unliquidated obligations or unpaid invoices in the system.	FSIO OFFM-N0-0106, req. PMA-15
09.01.20	A		To support the Payee Information Maintenance process, the core financial system must provide automated functionality to prevent new obligations that reference inactive or debarred vendors.	FSIO OFFM-N0-0106, req. PMA-16
09.01.21	A		To support the Payee Information Maintenance process, the core financial system must provide automated functionality to prevent new obligation and payment to vendors with expired CCR registrations.	FSIO OFFM-N0-0106, req. PMA-17
09.01.22	A		To support the Payee Information Maintenance process, the core financial system must provide automated functionality to associate vendor and customer records that represent the same entity.	FSIO OFFM-N0-0106, req. PMA-03

Req. ID	Value Added?	Change Type	Requirement	Source(s)
09.01.23		A	To support the Payee Information Maintenance process, the core financial system must provide automated functionality to identify updated CCR company names (legal, DBA or division) that are different than vendor names on obligations. Generate an exception report to notify agencies of contracts that require modification. Result is a list of selected vendor numbers, details of the CCR company name change, related obligation document numbers and associated vendor names.	FSIO OFFM-N0-0106, req. PMA-05
09.01.24		A	To support the Payee Information Maintenance process, the core financial system must provide automated functionality to prevent the agency from manually updating CCR vendor data for vendors required to register in the CCR.	FSIO OFFM-N0-0106, req. PMA-06
09.01.25		A	The system must maintain an audit trail to original obligation document. This documentation must contain the following items, as applicable: (1) Link item. (a) Stock number. (b) Description. (c) Quantity. (d) Unit price. (e) Total price. (f) Estimated freight charges. (2) Expiration date. (3) Expected receipt date. (4) Vendor identification.	DoDFMR, Volume 1, Chapter 2, Add. 2 D2a
09.01.26		A	To support the Document Referencing and Modification process, the core financial system must provide automated functionality to associate documents with related source documents (e.g., reimbursable agreements, purchase orders, contracts and delivery orders, BPAs and call numbers, and grants) so that queries show all related activity.	FSIO OFFM-N0-0106, req. SMC-03

## 02 Recognize Liabilities/Establish Payables

09.02.01		C	To support the Invoicing process the core financial system must provide automated functionality to warehouse approved invoices for future scheduling.	FSIO OFFM-N0-0106, req. PMC-16
09.02.02		C	To support the Accounts Payable process, the core financial system must provide automated functionality to record an accrued liability and the reclassification of the order from undelivered to delivered upon receipt of goods or services whether the goods are delivered or in transit	FSIO OFFM-N0-0106, req. PMB-02; SFFAS-1, 77
09.02.03		C	To support the Disbursing process, the core financial system must provide automated functionality to calculate the due date of vendor payments in accordance with 5 CFR 1315, including but not limited to the following factors: <ul style="list-style-type: none"> <li>• Commodity type</li> <li>• Contract terms</li> </ul>	FSIO OFFM-N0-0106, req. PMD-01

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			<ul style="list-style-type: none"> <li>• Invoice receipt</li> <li>• Goods/services receipt and acceptance</li> <li>• Fast Payment</li> <li>• Discount terms</li> <li>• Accelerated payment methods</li> <li>• Government wide commercial purchase card rebates</li> <li>• Improper invoices returned more than 7 days after receipt.</li> </ul>	
09.02.04			To support the Invoicing process the core financial system must provide automated functionality to record additional shipping and other charges to adjust the payment amount, if they are authorized and within variance tolerances.	FSIO OFFM-N0-0106, req. PMC-13
09.02.05		C	To support the Disbursing process, the core financial system must provide automated functionality to calculate multiple due dates when items on an invoice have different payment terms.	FSIO OFFM-N0-0106, req. PMD-02
09.02.06		C	To support the Disbursing process, the Core financial system must provide automated functionality to calculate whether taking a discount is economically justified as defined in I TFM-6-8040.	FSIO OFFM-N0-0106, req. PMD-07, DoDFMR, Volume 10, Chapter 2
09.02.07		D	Version 5 - This requirement deleted	
09.02.08			Version 3 - This requirement deleted	
09.02.09			Version 4 - This requirement deleted	
09.02.10		C	To support the Disbursing process, the core financial system must provide automated functionality to record payments made on behalf of another agency, citing the other agency's funding information.	FSIO OFFM-N0-0106, req. PMD-43
09.02.11			Version 4 - This requirement deleted	
09.02.12		D	Version 5 - This requirement deleted	
09.02.13		C	To support the Disbursing process, the core financial system must provide automated functionality to reduce payments to vendors to satisfy outstanding credit memos. Record the collection for the amount offset and reduce expenditures under the related obligation. If a credit is not fully liquidated by one payment, maintain the balance of the credit for application against a future payment.	FSIO OFFM-N0-0106, req. PMD-51
09.02.14		C	To support the Payment Confirmation process, the core financial system must provide automated functionality to record disbursement cancellations for individual payments that have not been negotiated.	FSIO OFFM-N0-0106, req. FBB-07
09.02.15		C	To support the Disbursing process, the core financial system must provide automated functionality to record the establishment and replenishment of imprest funds.	FSIO OFFM-N0-0106, req. PMD-40
09.02.16		C	To support the Disbursing process, the core financial system	FSIO OFFM-

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			must provide automated functionality to record the USSGL prescribed general ledger entries for the payment of advances, prepaid expenses, loans, and grants.	N0-0106, req. PMD-39
09.02.17		D	Version 5 - This requirement deleted	
09.02.18		C	To support the Disbursing process, the core financial system must provide automated functionality to calculate amounts to be disbursed, including discounts, interest, and penalties, in accordance with 5 CFR 1315. Record USSGL prescribed transactions for discounts taken, and interest, penalties and principal paid.	FSIO OFFM-N0-0106, req. PMD-08
09.02.19		C	The system must define tolerances used for quantity variances between receiving reports and the obligating documents. The system should identify goods or services rejected if this tolerance is exceeded and provide for overrides by authorized personnel.	DoDFMR, Volume 1, Chapter 2, Add. 2 D3a
09.02.20		C	The system must establish the rate of interest set by the Secretary of the Treasury under Section 12 of the Contract Disputes Act of 1978 (41 U.S.C. 611). This rate is published semiannually in the Federal Register and will be provided to individual disbursing offices by their servicing DFAS Center. It is effective with each 6-month period beginning January 1 and July 1 of each year.	DoDFMR, Volume 10, Chapter 7, 070306
09.02.21			Version 4 - This requirement deleted	
09.02.22		C	When an entity accepts title to goods, whether the goods are delivered or in transit, the system must recognize a liability for the unpaid amount of the goods. If invoices for those goods are not available when financial statements are prepared, the amounts owed should be estimated.	SFFAS-1, 77
09.02.23		C	The system must record interest payable for the amount of interest expense incurred and unpaid.	SFFAS-1, 81
09.02.24		C	Interest payable to federal entities is an intragovernmental liability and the system must account for it separately from interest payable to the public.	SFFAS-1, 82
09.02.25			Version 3 - This requirement deleted	
09.02.26			Version 2 - This requirement deleted	
09.02.27		D	Version 5- This requirement deleted	
09.02.28		C	The system must communicate through the system those instances where a receiving report or acceptance is missing for an invoice, or where goods or services have been received and accepted, but an invoice has not been entered.	DoDFMR, Volume 1, Chapter 2, Add. 2 D3c
09.02.29		D	Version 5 - This requirement deleted	
09.02.30		C	The system must allow transactions to be entered directly for those events that will result in payment but are not part of the normal commitment, obligation, and matching process. (For example, travel advances.) Such transactions shall not be made without adequate internal controls, such as specific prior	DoDFMR, Volume 1, Chapter 2, Add. 2 D5a

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			approval or preexisting conditions (approved travel orders, for example).	
09.02.31		C	The system must reject ancillary system transactions which do not have a valid vendor identified, except when overrides are properly authorized.	DoDFMR, Volume 1, Chapter 2, Add. 2 D8g
09.02.32			Version 2 - This requirement deleted	
09.02.33			Version 4 - This requirement deleted	
09.02.34		D	Version 5 - This requirement deleted	
09.02.35			Version 3 - This requirement deleted	
09.02.36			Version 4 - This requirement deleted	
09.02.37		C	The system must, for facilities or equipment constructed or manufactured by contractors or grantees according to agreements or contract specifications, record payable amounts based on an estimate of work completed under the contract or the agreement. The estimate of such amounts should be based primarily on the federal entity's engineering and management evaluation of actual performance progress and incurred costs.	SFFAS-1, 79, DoDFMR, Volume 4, Chapter 9, 090201B; DoD 4th quarter financial statement guidance Attachment 18: Advances to Contractors and Contingent Liabilities
09.02.38		C	The reporting entity should disclose accounts payable not covered by budgetary resources.	SFFAS-1, 80
09.02.39		C	Federal entities may receive advances and prepayments from other entities for goods to be delivered or services to be performed. Before revenues are earned, the current portion of the advances and prepayments should be recorded as other current liabilities. After the revenue is earned (goods or services are delivered, or performance progress is made according to engineering evaluations), the entity should record the appropriate amount as a revenue or financing source and should reduce the liability accordingly.	SFFAS-1, 85
09.02.40			Version 3 - This requirement deleted	
09.02.41		C	To support the Invoicing process the core financial system must provide automated functionality to capture the following additional information on invoice documents: <ul style="list-style-type: none"> <li>• Vendor invoice number or account number</li> <li>• Invoice date</li> <li>• Invoice receipt date</li> <li>• Vendor ID number and name</li> <li>• Contract line/subline number</li> </ul>	FSIO OFFM-N0-0106, req. PMC-01



Req. ID	Value Added?	Change Type	Requirement	Source(s)
			<ul style="list-style-type: none"> <li>Name and address of contractor official to whom payment is to be sent</li> <li>EFT banking information (account number, account type, RTN)</li> <li>DUNS+4 number for CCR vendors</li> <li>Payment terms (including discount for prompt payment)</li> <li>Shipping terms (e.g., shipment number and date of shipment)</li> <li>Vendor contact name and telephone number</li> <li>Dates products were delivered or services were provided</li> <li>User comments</li> <li>Date invoice returned to vendor</li> <li>Date improper invoice resubmitted by vendor.</li> </ul>	
09.02.42 – 09.02.43			Version 4 - These requirements deleted	
09.02.44		C	The system must allow new vendors to be added to the vendor file if there is proper authorization.	DoDFMR, Volume 1, Chapter 2, Add. 2 D8e
09.02.45			Version 4 - This requirement deleted	
09.02.46		C	Other current liabilities due to federal entities are intragovernmental liabilities that the system must report separately from those due to employees and the public.	SFFAS-1, 85
09.02.47		C	To support the Disbursing process, the core financial system must provide automated functionality to record credit memo offsets against subsequent payments to the same vendor from the same or a different funding source.	FSIO OFFM-N0-0106, req. PMD-52
09.02.48		C	To support the Invoicing process the core financial system must provide automated functionality to capture a vendor invoice number of up to 30 characters or the current requirement of I TFM-6-5000. Report the complete number on all payment files, reports and query results.	FSIO OFFM-N0-0106, req. PMC-02
09.02.49		C	To support the Accounts Payable process, the core financial system must provide automated functionality to record full or partial receipt and/or acceptance of goods and services by document line item. This is to include the receipt and/or acceptance of partial quantities of goods and services on each document line.	FSIO OFFM-N0-0106, req. PMB-01
09.02.50		C	To support the Invoicing process the core financial system must provide automated functionality to match invoices to obligations, receiving reports and acceptance information by document line item and quantity. Perform two-way matching (obligation and invoice, or obligation and receipt), three-way matching (obligation, simultaneous receipt/acceptance and invoice), and four-way matching (obligation, receipt, acceptance and invoice). Prevent the payment of invoices until the matching process is complete.	FSIO OFFM-N0-0106, req. PMC-08

Req. ID	Value Added?	Change Type	Requirement	Source(s)
09.02.51		C	To support the Disbursing process, the core financial system must provide automated functionality to record “obligate and pay” transactions where obligation and payment occur simultaneously.	FSIO OFFM-N0-0106, req. PMD-42
09.02.52		D	Version 5 - This requirement deleted	
09.02.53		C	To support the Invoicing process the core financial system must provide automated functionality to define recurring payments in the system and schedule items (e.g. contracts, leases, etc.) for payment on an interval determined by the agency (i.e., weekly, bi-weekly, monthly, quarterly or other specified number of days). Capture the actual payment dates on the individual payment records.	FSIO OFFM-N0-0106, req. PMC-14
09.02.54		C	To support the Invoicing process the core financial system must provide automated functionality to update recurring payment information for changes in agreement terms, amounts, frequency, etc.	FSIO OFFM-N0-0106, req. PMC-15
09.02.55		D	Version 5 - This requirement deleted	
09.02.56		C	To support the Disbursing process, the core financial system must provide automated functionality to capture an agency-specified payment due date in place of a system-calculated due date (i.e., payment due date override).	FSIO OFFM-N0-0106, req. PMD-05
09.02.57		D	Version 5 - This requirement deleted	
09.02.58		C	To support the Invoicing process the core financial system must provide automated functionality to record an invoice as a “partial” or “final” payment of the referenced obligation. If “final,” deobligate any unliquidated balance and close the obligation and receipt.	FSIO OFFM-N0-0106, req. PMC-12
09.02.59		C	To support the Disbursing process, the core financial system must provide automated functionality to generate a payment if the receiver information matches the obligation, under related 2-way matching option.	FSIO OFFM-N0-0106, req. PMD-14
09.02.60			The system must provide the capability to use the Fast Payment clause indicator on the obligating document to determine whether or not an accelerated payment is to be made.	DoDFMR, Volume 10, Chapter 10, 100301
09.02.61		C	To support the Disbursing process, the core financial system must provide automated functionality to validate payment terms on invoices against the payment terms on the related obligating documents. Calculate the most advantageous terms, store them on the invoice documents, and use them to calculate the payment due dates and amounts.	FSIO OFFM-N0-0106, req. PMD-04
09.02.62		C	To support the Invoicing process the core financial system must provide automated functionality to generate a letter or e-mail to the vendor notifying them of the return of an improper invoice, upon the recording of an improper invoice reason code. Include	FSIO OFFM-N0-0106, req. PMC-22

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			the following information in the notice: <ul style="list-style-type: none"> <li>• Vendor invoice number and date</li> <li>• Reason code(s) and description(s) of invoice discrepancies</li> <li>• Date of notice.</li> <li>• Request for a corrected invoice</li> <li>• Name, title, telephone number and e-mail address of Agency contact person.</li> </ul>	
09.02.63		C	To support the Invoicing process the core financial system must provide automated functionality to define the criteria to be used in editing for duplicate vendor invoices, including one or more of the following: agency code, vendor number, vendor account number, vendor TIN, vendor invoice number, invoice date, invoice amount, referenced obligation document number.	FSIO OFFM-N0-0106, req. PMC-04
09.02.64		A	To support the Disbursing process, the core financial system must provide automated functionality to record purchases made through the use of imprest funds and third-party drafts.	FSIO OFFM-N0-0106, req. PMD-41
09.02.65		A	The system must track quantity variances between the receiving report and the obligation document. Provide inquiry and reporting of this information.	DoDFMR, Volume 1, Chapter 2, Add. 2 D3b
09.02.66		A	The system must process purchase returns, including rejection of part of a shipment. The appropriate resulting transaction should be generated.	DoDFMR, Volume 1, Chapter 2, Add. 2 D3d
09.02.67		A	The system must establish the other disbursement information so that the transactions can be included in the scheduling for disbursements.	DoDFMR, Volume 1, Chapter 2, Add. 2 D5b
09.02.68		A	The system must maintain a vendor file that includes data to support the accounts payable process.	DoDFMR, Volume 1, Chapter 2, Add. 2 D8a
09.02.69		A	The system must maintain data related to employee payments which have been made through the financial system.	DoDFMR, Volume 1, Chapter 2, Add. 2 D8b
09.02.70		A	The system must provide the capability to support payments made to financial institutions acting as agent for the vendor. Provide the capability to report IRS 1099 data to the vendor instead of to the financial institution.	DoDFMR, Volume 1, Chapter 2, Add. 2 D8c
09.02.71		A	The system must accommodate more than one vendor address.	DoDFMR, Volume 1, Chapter 2, Add. 2 D8d
09.02.72		A	The system must permit users to define criteria for deleting	DoDFMR, Volume 1,

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			vendors from the vendor file.	Chapter 2, Add. 2 D8f
09.02.73	A		To support the Accounts Payable process, the core financial system must provide automated functionality to liquidate advance or prepaid expense when recording an accrued liability (receipt of goods or services).	FSIO OFFM-N0-0106, req. PMB-03
09.02.74	A		To support the Accounts Payable process, the core financial system must provide automated functionality to capture the following additional information on receipt documents (receiving reports): <ul style="list-style-type: none"> <li>• Receiving official</li> <li>• Dates products were delivered or services were provided</li> <li>• Quantity/amount received</li> <li>• Vendor ID number and name</li> <li>• Ship to locations.</li> </ul>	FSIO OFFM-N0-0106, req. PMB-04
09.02.75	A		To support the Accounts Payable process, the core financial system must provide automated functionality to capture the following additional information on the acceptance of goods/services: <ul style="list-style-type: none"> <li>• Acceptance official</li> <li>• Dates products were delivered or services were provided</li> <li>• Date products/services accepted</li> <li>• Quantity/amount accepted</li> <li>• Date products/services rejected</li> <li>• Quantity/amount rejected</li> <li>• Vendor ID number and name</li> <li>• Ship to locations.</li> </ul>	FSIO OFFM-N0-0106, req. PMB-05
09.02.76	A		To support the Invoicing process the core financial system must provide automated functionality to validate for duplicate vendor invoices based on the agency-defined editing criteria.	FSIO OFFM-N0-0106, req. PMC-05
09.02.77	A		To support the Invoicing process the core financial system must provide automated functionality to validate invoices from registered CCR vendors for the following CCR vendor information: <ul style="list-style-type: none"> <li>• Active status</li> <li>• Vendor name on invoice or referenced obligation same as CCR company name (legal, DBA or division)</li> <li>• Banking information on invoice or referenced obligation same as banking information on vendor file.</li> </ul>	FSIO OFFM-N0-0106, req. PMC-06
09.02.78	A		To support the Invoicing process the core financial system must provide automated functionality to, at the time of preliminary payment scheduling, validate payments to registered CCR vendors for the following CCR vendor information: <ul style="list-style-type: none"> <li>• Active status</li> <li>• Vendor name same as CCR company name (legal, DBA or division) on vendor file</li> <li>• Banking information same as banking information on vendor</li> </ul>	FSIO OFFM-N0-0106, req. PMC-07

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			file. Hold payments that fail these validations from inclusion in the final payment schedules.	
09.02.79		A	To support the Invoicing process the core financial system must provide automated functionality to process invoices for payment of partial quantities received and accepted.	FSIO OFFM-N0-0106, req. PMC-09
09.02.80		A	To support the Invoicing process the core financial system must provide automated functionality to validate that invoice dates that products were delivered or services were performed are within the period of performance dates on the referenced obligation.	FSIO OFFM-N0-0106, req. PMC-10
09.02.81		A	To support the Invoicing process the core financial system must provide automated functionality to validate that the invoice dates that products were delivered or services were performed are dates for which the products/services have been received and accepted. Prevent the processing of invoices with unmatched dates and the duplicate processing of invoices with matched dates.	FSIO OFFM-N0-0106, req. PMC-11
09.02.82		A	To support the Invoicing process the core financial system must provide automated functionality to define reason codes and related descriptions for invoice processing actions in the following categories: <ul style="list-style-type: none"> <li>• Invoice adjusted</li> <li>• Invoice held from payment schedule</li> <li>• Invoice cancelled.</li> </ul> For example, PH01, Payment Held, Vendor CCR status expired, IA03, Invoice Adjusted, Unauthorized shipping charges deducted, IC02, Invoice cancelled, Invoice re-submitted with new invoice number.	FSIO OFFM-N0-0106, req. PMC-18
09.02.83		A	To support the Invoicing process the core financial system must provide automated functionality to define reason codes and related descriptions for improper invoices. For example, IP01 - Improper Invoice, X data missing.	FSIO OFFM-N0-0106, req. PMC-19
09.02.84		A	To support the Invoicing process the core financial system must provide automated functionality to capture reason codes and related descriptions for the following types of invoice processing errors and actions: <ul style="list-style-type: none"> <li>• Advantageous discount lost</li> <li>• Interest paid</li> <li>• Improper payment made</li> <li>• Invoice adjusted</li> <li>• Invoice held from payment schedule</li> <li>• Invoice cancelled.</li> </ul>	FSIO OFFM-N0-0106, req. PMC-20

Req. ID	Value Added?	Change Type	Requirement	Source(s)
09.02.85		A	To support the Invoicing process the core financial system must provide automated functionality to capture reason codes and related descriptions for improper invoices held or suspended (i.e., failed validations).	FSIO OFFM-N0-0106, req. PMC-21
09.02.86		A	To support the Disbursing process, the core financial system must provide automated functionality to define dates (e.g., weekends, Federal holidays) for which payments cannot be scheduled. Prevent payment scheduling that falls on agency-excluded dates.	FSIO OFFM-N0-0106, req. PMD-06
09.02.87		A	To support the Invoicing process the core financial system must provide automated functionality to import vendor updates from the CCR system and release previously suspended invoices and payment vouchers for the following: <ul style="list-style-type: none"> <li>• Vendor status change from expired to active</li> <li>• Vendor name on document or referenced obligation now the same as CCR company name (legal, DBA, or division)</li> <li>• Banking information on document or referenced obligation now the same as banking information on vendor file.</li> </ul> Calculate payment due dates for released invoices and re-calculate payment due dates for released payment vouchers.	FSIO OFFM-N0-0106, req. PMC-23
09.02.88		A	To support the Disbursing process, the core financial system must provide automated functionality to record disbursements-in-transit entries when payments are certified.	FSIO OFFM-N0-0106, req. PMD-15
09.02.89		A	The agency's single integrated financial management system must provide access the following information at time of purchase card approval <ul style="list-style-type: none"> <li>• card number;</li> <li>• FY;</li> <li>• appropriation/Treasury fund symbol;</li> <li>• organization code;</li> <li>• cost center;</li> <li>• object class;</li> <li>• project code;</li> <li>• program code; and</li> <li>• individual name/office name of cardholder.</li> </ul>	JFMIP SR-02-02, 56 & 57
09.02.90		A	The agency's single integrated financial management system must provide access the following information at time of invoice/payment recorded by card issuing institution <ul style="list-style-type: none"> <li>• amount;</li> <li>• card number; and</li> <li>• individual name/office of cardholder.</li> </ul>	JFMIP SR-02-02, 57
09.02.91		A	The computer system software must support commitments, either internally or through interface by: a) Capturing the desired delivery date; and b) Allowing for commitment documents to be future-dated, archived, and posted at the appropriate level.	DoDFMR, Volume 1, Chapter 2, Add 2, D1

Req. ID	Value Added?	Change Type	Requirement	Source(s)
<b>03 Schedule Payments for Disbursement</b>				
09.03.01 – 09.03.04			Version 4 - These requirements deleted	
09.03.05			To support the Disbursing process, the core financial system must provide automated functionality to consolidate multiple payments to a single payee in accordance with TFM prescribed limitations (currently up to 14 lines of 55 characters each for check payments, up to 9,999 lines of 80 characters each for CTX payments). Itemize all payments covered by the one check or EFT (CTX only). Provide the option to issue separate checks to a payee.	FSIO OFFM-N0-0106, req. PMD-35
09.03.06		C	The system must, if the amounts of two or more basic vouchers or invoices due one payee may be properly combined in one check, clearly indicate in the voucher number column on the voucher-schedule the individual basic voucher numbers. However, the items will be added and listed as a single payment.	I TFM Part 4-2055.40
09.03.07		C	The system must segregate basic vouchers into the following general classifications for processing on separate voucher-schedules: <ul style="list-style-type: none"> <li>• Payroll vouchers</li> <li>• Travel vouchers</li> <li>• Vouchers payable in foreign currency</li> <li>• “No-Check” vouchers requiring no action by the Regional Financial Center</li> <li>• Fedwire payment vouchers</li> <li>• Vendor payment vouchers</li> <li>• All others</li> </ul>	I TFM Part 4-2055.30
09.03.08		C	The system must cross-reference each basic voucher to the voucher-schedule by agency identification numbers in a manner that enables positive association of one with the other.	I TFM Part 4-2055.30
09.03.09		C	The system must assign each basic voucher an identification number by the administrative agency processing the document in its accounts. This reference or document number will be used for all accounting and auditing purposes.	I TFM Part 4-2045.40
09.03.10		C	In all cases, the account symbol or other appropriate reference which clearly identifies the appropriation or fund affected must be shown by the system in the accounting classification space on all basic vouchers.	I TFM Part 4-2035.10
09.03.11		C	The system, in accordance with The Debt Collection Improvement Act of 1996, must use electronic funds transfer for almost all Federal Government payments. ACH is the preferred mechanism for all payment amounts up to \$99,999,999.99, except for payments which must be made the same day.	I TFM Part 4-2020.50



Req. ID	Value Added?	Change Type	Requirement	Source(s)
09.03.12		C	Agency financial officers, Treasury Regional Financial Centers, non-Treasury disbursing offices, and agencies with delegation of disbursing authority must through the system report in advance all disbursements totaling \$50 million or more. A minimum of two business days notice is required for disbursements totaling \$50 million or more. If a disbursement of over \$500 million is anticipated, a minimum of five business days is required. The system must report the following to FMS: <ul style="list-style-type: none"> <li>• Name and address of the agency, department, bureau, or administration.</li> <li>• Name and telephone number of contact.</li> <li>• Agency location code (ALC) or Defense station symbol number (DSSN).</li> <li>• Account title and account symbol number.</li> <li>• Description of transaction.</li> <li>• Transaction settlement date.</li> <li>• Amount of the disbursement.</li> <li>• Payment mechanism (wire transfer or check).</li> <li>• Check number for check payments.</li> <li>• Payee name and address.</li> </ul>	I TFM Part 6-8535.20
09.03.13			The system must generate a report listing any payments scheduled on a particular day.	DoDFMR, Volume 1, Chapter 2, Add. 2 D10h
09.03.14		C	The system must be capable of, for payments for services of a continuing nature such as rents, janitorial services, etc., which are performed under agency-vendor agreements providing for payments of definite amounts at fixed periodic intervals, making payments without submission of invoices, or bills by the vendor.	I TFM Part 4-2025.30
09.03.15			Version 3 - This requirement deleted	
09.03.16		C	The system must prepare the paper SF 1166 in an original and two copies. The original of the voucher-schedule will be sent to the servicing Treasury RFC for payment processing and two copies will be retained by the agency. Preparation of check payments from voucher-schedules will be by manual typing, from electronically transmitted payment files or computer magnetic tapes. Agencies unable to produce computer magnetic tape or telecommunicate payment files electronically must submit and certify payments via the Electronic Certification System. Upon receipt of payment data, the agency immediately must compare the paid data with the pending copy of the voucher-schedule. Any erroneous data should be reported immediately to the agency Inspector General's office (or appropriate agency security officials) and the Disbursing Officer.	I TFM Part 4-2055.20
09.03.17		C	The system must, for Each SF 1166, request payments for only one type of foreign currency.	I TFM Part 4-2065.30
09.03.18			Version 3 - This requirement deleted	

Req. ID	Value Added?	Change Type	Requirement	Source(s)
09.03.19		C	The system must generate a payment due date of 30 days from the start of the payment period if a due date is not specified in the contract and does not meet the criteria set forth in CFR 1315.4 9 (g)(1)-(3).	5 CFR Part 1315; 13.15.4 (g)(1)-(3)
09.03.20			Version 3 - This requirement deleted	
09.03.21			Version 4 - This requirement deleted, moved to another FFMR	
09.03.22	A		The system must generate the appropriate transactions to reflect discounts or withholdings and adding interest or penalties when appropriate.	DoDFMR, Volume 1, Chapter 2, Add. 2 D7a
09.03.23	A		The system must provide for automated approval of payment schedules.	DoDFMR, Volume 1, Chapter 2, Add. 2 D7b
09.03.24	A		The system must include for each payment all relevant identification information, such as: <ul style="list-style-type: none"> <li>• order number</li> <li>• invoice number</li> <li>• disallowance (reason for and amount of)</li> <li>• interest penalty amount</li> </ul>	DoDFMR, Volume 1, Chapter 2, Add. 2 D7c
09.03.25	A		The system must automatically calculate totals by appropriation symbol for inclusion on the payment schedule.	DoDFMR, Volume 1, Chapter 2, Add. 2 D7d
09.03.26	A		The system must allow the system, through user-defined criteria, to establish the date to be used for warehousing payments or have the system default to the system date.	DoDFMR, Volume 1, Chapter 2, Add. 2 D7e
09.03.27	A		The system must allow changes to payment schedules by authorized personnel.	DoDFMR, Volume 1, Chapter 2, Add. 2 D7f
09.03.28	A		The system must consolidate multiple payments to a single vendor, up to the prescribed limitation, in order for the disbursing agent to produce one check and itemize all payments covered by the one check.	DoDFMR, Volume 1, Chapter 2, Add. 2 D7g
09.03.29	A		The system must collect information on discounts taken and lost and on interest penalties.	DoDFMR, Volume 1, Chapter 2, Add. 2 D7h
09.03.30	A		The system must exclude certain transactions from the payment process (e.g., payrolls, letters of credit).	DoDFMR, Volume 1, Chapter 2, Add. 2 D7i

Req. ID	Value Added?	Change Type	Requirement	Source(s)
09.03.31		A	The system must allow a payment to be removed from the automated scheduling stream and to be manually scheduled. The system must then perform all the other necessary functions related to that payment, such as updating the payment history, the general ledger function, and funds control function.	DoDFMR, Volume 1, Chapter 2, Add. 2 D7j
09.03.32		A	The system must provide techniques to handle voided checks by reversing the accounting transactions leading to the disbursement and reestablishing the obligation, if applicable.	DoDFMR, Volume 1, Chapter 2, Add. 2 D7k
09.03.33		A	The system must provide information about each payment to reflect the stage of the scheduling process that the payment has reached and the data each step was reached: (1) Payment warehoused (2) Schedule sent to disbursing agent (3) Payment issued by disbursing agent	DoDFMR, Volume 1, Chapter 2, Add. 2 D7l
09.03.34		A	The system must provide for the automated comparison of the agency's payment schedule and the disbursing agent's accomplished payment schedule.	DoDFMR, Volume 1, Chapter 2, Add. 2 D7m

#### 04 Execute Payments

09.04.01		C	To support the Disbursing process, the core financial system must provide automated functionality to identify payments to be disbursed in a particular payment cycle based on their due date. Provide for on-line review and certification by an authorized certifying officer, including the holding of individual payments from inclusion in the payment schedule.	FSIO OFFM-N0-0106, req. PMD-13
09.04.02			Version 4 - This requirement deleted	
09.04.03			Version 3 - This requirement deleted	
09.04.04		C	To support the Disbursing process, the core financial system must provide automated functionality to generate the following identification on each remittance, as allowed for by Treasury payment file formats and NACHA edits: <ul style="list-style-type: none"> <li>• Vendor invoice number(s) or account number</li> <li>• Obligating document number or other reference number</li> <li>• Discount, interest and offset amounts.</li> </ul>	FSIO OFFM-N0-0106, req. PMD-36
09.04.05			To support the Disbursing process, the core financial system must provide automated functionality to capture prompt payment information required by 5 CFR 1315, including discounts taken, discounts lost, and interest paid.	FSIO OFFM-N0-0106, req. PMD-37
09.04.06		C	To support the Disbursing process, the core financial system must provide automated functionality to generate totals by TAFS on each ECS and SPS payment file.	FSIO OFFM-N0-0106, req. PMD-32
09.04.07		C	To support the Disbursing process, the core financial system must provide automated functionality to export check and EFT	FSIO OFFM-N0-0106, req.

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			payment files in the current Treasury FMS defined formats.	PMD-20
09.04.08			Version 4 - This requirement deleted	
09.04.09		C	To support the Disbursing process, the core financial system must provide automated functionality to record payment transactions from other systems, such as payroll and travel. Identify whether or not disbursement has already been made, and record the USSGL prescribed general ledger entries. Schedule those disbursements not already made for payment through the core financial system.	FSIO OFFM-N0-0106, req. PMD-44
09.04.10			Version 3 - This requirement deleted	
09.04.11			Version 4 - This requirement deleted	
09.04.12			To support the Disbursing process, the core financial system must provide automated functionality to apply interest and discount amounts across multiple accounting lines on an invoice using the ratio of the original invoice accounting line amounts to the invoice total.	FSIO OFFM-N0-0106, req. PMD-10
09.04.13		C	To support the Disbursing process, the core financial system must provide automated functionality to calculate payment amounts and due dates using Treasury rate tables, i.e., Prompt Pay Act Interest rate and Current Value of Funds rate.	FSIO OFFM-N0-0106, req. PMD-09
09.04.14		D	Version 5 - This requirement deleted	
09.04.15		C	To support the Invoicing process the core financial system must provide automated functionality to capture up to 9,999 document line items per invoice document.	FSIO OFFM-N0-0106, req. PMC-03
09.04.16		C	To support the Invoicing process the core financial system must provide automated functionality to define reason codes and related descriptions for invoice processing errors in the following categories: <ul style="list-style-type: none"> <li>• Advantageous discount lost</li> <li>• Interest paid, and</li> <li>• Improper payment made.</li> </ul> For example, DL01, Discount Lost because invoice misplaced.	FSIO OFFM-N0-0106, req. PMC-17
09.04.17		C	To support the Payment Follow-Up process, the core financial system must provide automated functionality to query invoice status information. Parameters include: vendor number, vendor name (legal, DBA or division), TIN, DUNS number and vendor invoice number. List the selected invoices, their due dates, the dates that the following stages were reached and the number of days between each date: <ul style="list-style-type: none"> <li>• Invoice received</li> <li>• Invoice suspended due to validation errors</li> <li>• Invoice held</li> <li>• Invoice returned to vendor</li> <li>• Invoice resubmitted by vendor</li> <li>• Invoice approved and warehoused</li> <li>• Invoice scheduled for payment (disbursement-in-transit)</li> </ul>	FSIO OFFM-N0-0106, req. PME-01

Req. ID	Value Added?	Change Type	Requirement	Source(s)
09.04.18			<ul style="list-style-type: none"> <li>• Invoice paid</li> </ul> <p>To support the Disbursing process, the core financial system must provide automated functionality to export Automated Clearing House (ACH) payment files in the following formats:</p> <ul style="list-style-type: none"> <li>• Corporate Trade Exchange (CTX) 820 file</li> <li>• CTX Flat File</li> <li>• Cash Concentration or Disbursement (CCD)</li> <li>• CCD Plus Addendum (CCD+)</li> <li>• Prearranged Payment and Deposit (PPD)</li> <li>• Prearranged Payment and Deposit Plus Addendum (PPD+).</li> </ul>	FSIO OFFM-N0-0106, req. PMD-21
09.04.19			To support the Disbursing process, the core financial system must provide automated functionality to validate that employee ACH payments are generated only as PPD or PPD+ payments.	FSIO OFFM-N0-0106, req. PMD-25
09.04.20			To support the Disbursing process, the core financial system must provide automated functionality to validate that vendor ACH payments are generated only as CCD, CCD+ or CTX formats.	FSIO OFFM-N0-0106, req. PMD-26
09.04.21		C	To support the Disbursing process, the core financial system must provide automated functionality to prevent the creation of an EFT (Fedwire, ACH or CTX) payment that does not contain a RTN, bank account number and account type (checking or savings).	FSIO OFFM-N0-0106, req. PMD-24
09.04.22		C	<p>To support the Disbursing process, the core financial system must provide automated functionality to validate that EFT payment file data submitted to Treasury will pass the following edits:</p> <ul style="list-style-type: none"> <li>• RTNs exist in the Financial Organization Master File (FOMF) or other verified update file, for the financial institution.</li> <li>• RTNs pass the Modulus 10 check on the validity of the check digit.</li> <li>• RTNs for domestic banks are nine-digits, numeric-only, and not all zeroes</li> <li>• RTNs for foreign banks are eight-digits, alpha-numeric, and not all zeroes</li> <li>• ALCs are eight-digits and numeric only.</li> <li>• Taxpayer Identification Numbers are nine-digits, numeric-only, and not all zeroes.</li> </ul>	FSIO OFFM-N0-0106, req. PMD-23
09.04.23		C	To support the Disbursing process, the core financial system must provide automated functionality to validate that CTX vendor payments contain properly structured remittance information, as specified in the CTX payment file's remittance record format.	FSIO OFFM-N0-0106, req. PMD-28
09.04.24 – 09.04.25		D	Version 5- These requirements deleted	
09.04.26		C	To support the Disbursing process, the core financial system must provide automated functionality to generate one bulk check	FSIO OFFM-N0-0106, req.

Req. ID	Value Added?	Change Type	Requirement	Source(s)
09.04.27			payment file regardless of payee type (employee or vendor).  To support the Disbursing process, the core financial system must provide automated functionality to combine ECS and SPS payment files with multiple ALCs into single files for transmission to Treasury. Include summary totals (items and dollars) by ALC and TAFS and for the entire file for certification purposes.	PMD-34  FSIO OFFM-N0-0106, req. PMD-33
09.04.28		C	To support the Disbursing process, the core financial system must provide automated functionality to generate CTX payment files that meet the following specifications: <ul style="list-style-type: none"> <li>• Reflect balanced transactions (sum of all remittance records equals the transaction total).</li> <li>• Include a valid settlement date (next business day or later).</li> <li>• Accommodate credit memos.</li> </ul>	FSIO OFFM-N0-0106, req. PMD-27
09.04.29		C	To support the Disbursing process, the core financial system must provide automated functionality to schedule and disburse U.S. dollar payments (SF 1166) through the Treasury's ECS, containing up to the limit of 60 payments per schedule (for non-summary schedules) and 100 schedules for each ECS terminal per day.	FSIO OFFM-N0-0106, req. PMD-29
09.04.30		C	To support the Disbursing process, the core financial system must provide automated functionality to validate that invoices selected for payment will not disburse a fund into a negative cash position. Notify the agency of invoices that fail this edit.	FSIO OFFM-N0-0106, req. PMD-16
09.04.31		C	To support the Disbursing process, the core financial system must provide automated functionality to prevent agency offset of vendor payments based on agency-defined criteria such as accounting classification elements, vendor number, and vendor CCR business type.	FSIO OFFM-N0-0106, req. PMD-54
09.04.32		C	To support the Disbursing process, the core financial system must provide automated functionality to maintain a sequential numbering system for scheduling payments to be made by the disbursing office. Define different schedule number ranges for different payment types, such as travel schedules, transportation schedules, payroll schedules, vendor schedules, etc. Generate appropriate and unique schedule numbers for the payments scheduled for disbursement.	FSIO OFFM-N0-0106, req. PMD-12
09.04.33		C	To support the Disbursing process, the core financial system must provide automated functionality to generate the reversal of an entire payment schedule or a single payment within a payment schedule based on a single, online action. Generate disbursement-in-transit reversal entries, record the re-established accounts payable, and update related payment records.	FSIO OFFM-N0-0106, req. PMD-55
09.04.34		D	Version 5 - This requirement deleted	
09.04.35		C	To support the Disbursing process, the core financial system must provide automated functionality to capture the TAFS	FSIO OFFM-



Req. ID	Value Added?	Change Type	Requirement	Source(s)
			associated with each payment in ECS, SPS and Bulk Vendor/Miscellaneous payment files.	N0-0106, req. PMD-31
09.04.36		D	Version 5 - This requirement deleted	
09.04.37		C	To support the Disbursing process, the core financial system must provide automated functionality to export NACHA payment formats for Non-Treasury DOs.	FSIO OFFM-N0-0106, req. PMD-22
09.04.38		C	To support the Disbursing process, the core financial system must provide automated functionality to distribute the payment of a single invoice to multiple bank accounts.	FSIO OFFM-N0-0106, req. PMD-19
09.04.39		C	To support the Disbursing process, the core financial system must provide automated functionality to query preliminary payment schedule data. Identify a sample of invoices for certification based on agency-defined sampling criteria and the payment due date. Result is a list of invoice document numbers with drill down to invoice details, including data required on a proper vendor invoice per 5 CFR 1315.	FSIO OFFM-N0-0106, req. PMD-18
09.04.40		C	To support the Reconciliation and Reporting process, the core financial system must provide automated functionality to generate the Cash Forecasting Report. Result is a report with payment and deposit amounts at a detail suitable for reporting large dollar notifications as described in I TFM-6-8500, Cash Forecasting Requirements.	FSIO OFFM-N0-0106, req. FBC-16
09.04.41		A	To support the Disbursing process, the core financial system must provide automated functionality to schedule and disburse U.S. dollar payments (SF 1166) through the Treasury's SPS containing up to the limit of 60 payments per schedule (for non-summary schedules).	FSIO OFFM-N0-0106, req. PMC-20
09.04.42		A	To support the Disbursing process, the core financial system must provide automated functionality to notify vendors of payments that have been offset by credit memos. Specify the invoice number, invoice amount, offset amount, payment amount and payment date.	FSIO OFFM-N0-0106, req. PMD-30
09.04.43		A	To support the Disbursing process, the core financial system must provide automated functionality to capture payment terms on obligations that are different than those specified on the associated vendor record.	FSIO OFFM-N0-0106, req. PMD-53
09.04.44		A	To support the Disbursing process, the core financial system must provide automated functionality to define the default for recording late payment interest, i.e., to the same accounting classification as the original payment or to another specified accounting classification in the same fund as the original payment.	FSIO OFFM-N0-0106, req. PMD-03
09.04.45		A	To support the Disbursing process, the core financial system must provide automated functionality to select and process	FSIO OFFM-N0-0106, req.



Req. ID	Value Added?	Change Type	Requirement	Source(s)
			warehoused invoices for manual payment.	PMD-11
09.04.46	A		To support the Disbursing process, the core financial system must provide automated functionality to query disbursement data. Parameters include accounting period range, disbursement type(s) to be included. Provide an option to exclude credit card transactions. Result is the total number of payments made on time by disbursement type. Query returns total number of on-time and late payments made based on due date.	FSIO OFFM-N0-0106, req. PMD-17
09.04.47	A		To support the Disbursing process, the core financial system must provide automated functionality to capture the following additional information for IPAC transactions: <ul style="list-style-type: none"> <li>• Sender/originator TAS</li> <li>• Sender ALC</li> <li>• Sender SGL account</li> <li>• Sender BETC</li> <li>• Sender DO symbol</li> <li>• Sender DUNS number</li> <li>• Sender DUNS+4 number</li> <li>• Customer/receiver TAS</li> <li>• Customer ALC</li> <li>• Customer SGL account</li> <li>• Customer DUNS number</li> <li>• Customer DUNS+4 number</li> <li>• Customer BETC</li> <li>• Customer Department Code.</li> </ul>	FSIO OFFM-N0-0106, req. PMD-38
09.04.48	A		To support the Disbursing process, the core financial system must provide automated functionality to capture the following additional information with IPAC reclassifications: <ul style="list-style-type: none"> <li>• Original DO symbol</li> <li>• Voucher number.</li> </ul>	FSIO OFFM-N0-0106, req. PMD-45
09.04.49	A		To support the Disbursing process, the core financial system must provide automated functionality to capture SGL comments with IPAC disbursement and collection transactions.	FSIO OFFM-N0-0106, req. PMD-46
09.04.50	A		To support the Disbursing process, the core financial system must provide automated functionality to export a bulk file in the currently required format for uploading the following interagency transactions to IPAC: <ul style="list-style-type: none"> <li>• Payment</li> <li>• Collection</li> <li>• Adjustment</li> <li>• Zero dollar</li> <li>• SGL posting.</li> </ul>	FSIO OFFM-N0-0106, req. PMD-47
09.04.51	A		To support the Disbursing process, the core financial system must provide automated functionality to record vendor credit memoranda as accounts receivable or negative accounts payable.	FSIO OFFM-N0-0106, req. PMD-48
09.04.52	A		To support the Disbursing process, the core financial system	FSIO OFFM-

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			must provide automated functionality to, for payments that reference obligations in cancelled funds, the system must bring forward accounting and non-financial information from the original obligation document to an invoice in the current year.	N0-0106, req. PMD-50
09.04.53	Y	A	To add value to the Disbursing process, the core financial system should provide automated functionality to calculate payments to foreign vendors based on current exchange rates.	FSIO OFFM-N0-0106, req. PMD-56
09.04.54	Y	A	To add value to the Disbursing process, the core financial system should provide automated functionality to generate foreign payment file formats, including International Direct Deposit (IDD).	FSIO OFFM-N0-0106, req. PMD-57
09.04.55		A	To support the payment process, the agency's single integrated financial management system must access the contractor's nine digit, numeric TIN and DUNS identification.	FSIO OFFM-N0-0106, req. PMD-58
09.04.56		A	To support the payment process, the agency's single integrated financial management system must provide an indicator (e.g., Y/N) as to whether payments to the contractor are exempt from EFT.	JFMIP SR-02-02, 35
09.04.57		A	To support the payment process, the agency's single integrated financial management system access the following information related to an EFT payment <ul style="list-style-type: none"> <li>• contract number and all associated delivery order numbers or task order numbers (including modification number, if any); PO number (including modification number, if any); BPA number and all associated BPA call numbers (including modification number, if any); name and remittance address;</li> <li>• signature, title, and telephone number of the contractor official authorized to provide EFT information;</li> <li>• name, address, and nine-digit routing and transit number (RTN) of the contractor's financial agent;</li> <li>• contractor's account number and type of account (checking, savings, or lockbox);</li> <li>• the Fedwire Transfer System telegraphic abbreviation of the contractor's financial agent; and</li> <li>• the name, address, telegraphic abbreviation, and nine-digit RTN of the financial institution receiving the wire transfer payment if the contractor's financial agent is not connected directly to the Fedwire Transfer System online.</li> </ul>	JFMIP SR-02-02, 35
09.04.58		A	To support the payment process, the agency's single integrated financial management system must access the following information related to the contract, captured at obligation <ul style="list-style-type: none"> <li>• contract number and all associated delivery order numbers or task order numbers (including modification number, if any); PO number (including modification number, if any); BPA number and all associated BPA call numbers (including modification number, if any)</li> </ul>	JFMIP SR-02-02, 35

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			<ul style="list-style-type: none"> <li>• award date;</li> <li>• obligating document number (if different from contract number);</li> <li>• contractor name and address, including any previous company name(s) used for the particular contract;</li> <li>• contract administration office;</li> <li>• payment office;</li> <li>• product or service description;</li> <li>• unit of measure;</li> <li>• unit price;</li> <li>• extended price;</li> <li>• quantity;</li> <li>• payment terms and conditions (e.g., discount terms, applicable payment clauses, withhold indicator, withhold percentage, etc.);</li> <li>• payment type (e.g., advance pay, progress pay, or partial pay);</li> <li>• accounting information;</li> <li>• names of government-designated receiving, certifying, and acceptance officials;</li> <li>• variance amount or percentage allowed; and</li> <li>• total amount.</li> </ul>	
09.04.59		A	To support the payment process, the agency's single integrated financial management system must provide access to a protest decision that resulted in the award of costs.	JFMIP SR-02-02, 35
09.04.60		A	To support the payment process, the agency's single integrated financial management system must access the specified duration of land rights acquired.	JFMIP SR-02-02, 36
09.04.61		A	To support the payment process, the agency's single integrated financial management system must access any restrictions on the use or convertibility of general property, plant and equipment (PP&E) acquired, e.g., land donated to an agency for its use with the provision that if the agency ceases operations at that location, the land would revert back to the donor.	JFMIP SR-02-02, 36
09.04.62		A	<p>To support the payment process, the agency's single integrated financial management system must provide access to the following required information associated with the payment for PP&amp;E acquired under lease</p> <ul style="list-style-type: none"> <li>• lease agreement and terms;</li> <li>• amount of lease; and</li> <li>• discount rate (if a lease).</li> </ul>	JFMIP SR-02-02, 36
09.04.63		A	To support the payment process, the agency's single integrated financial management system must access the costs and asset identifier(s) associated with the cleanup of PP&E.	JFMIP SR-02-02, 36
09.04.64		A	To support the payment process, the agency's single integrated financial management system must access the asset identifier and/or project/program code and asset category (e.g., national defense assets, multi-use heritage assets, and investments in non-Federal property) associated with the payment.	JFMIP SR-02-02, 36

Req. ID	Value Added?	Change Type	Requirement	Source(s)
09.04.65		A	To support the payment process, the agency's single integrated financial management system must access the following information associated with acquisitions related to software development <ul style="list-style-type: none"> <li>• total acquisition costs by line item description of phase (e.g., completion of conceptual formulation, design, and testing);</li> <li>• transaction purpose (e.g., acquisition, data conversion, or repair);</li> <li>• asset identifier or associated project/program; and</li> <li>• elements of products and services acquired, e.g., training, licenses, and manuals.</li> </ul>	JFMIP SR-02-02, 36
09.04.66		A	To support the payment process, the agency's single integrated financial management system must access assignment of claim information, as in the case of a bankruptcy or court ordered restructuring, to ensure payment is made in accordance with the assignment.	JFMIP SR-02-02, 37
09.04.67		A	To support the payment process, the agency's single integrated financial management system must access the contract terms regarding delivery or constructive delivery.	JFMIP SR-02-02, 37
09.04.68		A	To support the payment process, the agency's single integrated financial management system must access the advance/prepayment terms associated with a contract financing agreement.	JFMIP SR-02-02, 37
09.04.69		A	To support the payment process, the agency's single integrated financial management system must provide access to the bill, invoice, or written request for payment.	JFMIP SR-02-02, 37
09.04.70		A	To support the payment process, the agency's single integrated financial management system must access the following proper invoice information <ul style="list-style-type: none"> <li>• name and address of contractor;</li> <li>• contract number and all associated delivery order numbers or task order numbers (including modification number, if any); PO number (including modification number, if any); BPA number and all associated BPA call numbers (including modification number, if any);</li> <li>• description of products or services for each item;</li> <li>• quantity for each item;</li> <li>• unit of measure for each item;</li> <li>• unit price for each item;</li> <li>• extended price for each item;</li> <li>• total invoice amount;</li> <li>• shipping terms;</li> <li>• payment terms;</li> <li>• name and address of contractor official to whom payment is to be sent;</li> <li>• name, title, phone number, and mailing address of person to notify if invoice is defective;</li> <li>• invoice date;</li> </ul>	JFMIP SR-02-02, 37

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			<ul style="list-style-type: none"> <li>• invoice receipt date;</li> <li>• proper invoice date;</li> <li>• proper invoice receipt date;</li> <li>• transportation costs;</li> <li>• prompt payment terms;</li> <li>• vendor invoice number; and</li> <li>• proper invoice acceptance date.</li> </ul>	
09.04.71		A	To support the payment process, the agency's single integrated financial management system must provide an indicator to mark whether an invoice has been paid (including Treasury schedule and trace number).	JFMIP SR-02-02, 37
09.04.72		A	To support the payment process, the agency's single integrated financial management system must access the estimated cost of work completed by a contractor for facilities or equipment constructed or manufactured by contractors in accordance with contract specifications.	JFMIP SR-02-02, 38
09.04.73		A	<p>To support the payment process, the agency's single integrated financial management system must access the following information from the receiving report</p> <ul style="list-style-type: none"> <li>• contract number and all associated delivery order numbers or task order numbers (including modification number, if any); PO number (including modification number, if any); BPA number and all associated BPA call numbers (including modification number, if any);</li> <li>• description of products delivered or services performed;</li> <li>• quantity of items delivered;</li> <li>• unit of measure;</li> <li>• date products delivered, or dates from/to services performed;</li> <li>• date products received; and</li> <li>• signature, printed name, phone number, and mailing address of receiving official.</li> </ul>	JFMIP SR-02-02, 38
09.04.74		A	<p>To support the payment process, the agency's single integrated financial management system must access the following acceptance information</p> <ul style="list-style-type: none"> <li>• contract number and all associated delivery order numbers or task order numbers (including modification number, if any); PO number (including modification number, if any); BPA number and all associated BPA call numbers (including modification number, if any);</li> <li>• product or service description;</li> <li>• unit of measure;</li> <li>• delivery/performance schedule;</li> <li>• quantities accepted;</li> <li>• quantity rejected;</li> <li>• date rejected (returned);</li> <li>• date products delivered or dates from/to services performed;</li> <li>• receipt date;</li> <li>• acceptance of products and services date;</li> </ul>	JFMIP SR-02-02, 38

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			<ul style="list-style-type: none"> <li>• progress payment approval date;</li> <li>• signature (or electronic alternative) of acceptance official;</li> <li>• name, title, phone number, and mailing address of acceptance official; and</li> <li>• interest calculation date in accordance with Title 5, Part 1315 of the Code of Federal Regulations (CFR).</li> </ul>	
09.04.75		A	<p>To support the payment process, the agency's single integrated financial management system must access the following information associated with final acceptance at closeout relative to final payment</p> <ul style="list-style-type: none"> <li>• date of acceptance;</li> <li>• evidence of performance (e.g., receiving report approved by designated official); and</li> <li>• receipt of products and services.</li> </ul>	JFMIP SR-02-02, 39
09.04.76		A	To support the payment process, the agency's single integrated financial management system must provide notification that receipt and acceptance of products/services has occurred, title has passed, terms of the contract have been met, or progress under the contract has been made for a contract financing payment.	JFMIP SR-02-02, 39
09.04.77		A	To support the payment process, the agency's single integrated financial management system must access the acquisition cost of each item and the proper accounting classification.	JFMIP SR-02-02, 39
09.04.78		A	To support the payment process, the agency's single integrated financial management system must provide evidence of performance indicator if payment was made prior to performance in accordance with the fast or advance payment clause.	JFMIP SR-02-02, 40
09.04.79		A	To support the payment process, the agency's single integrated financial management system must provide access to information on the history of contractor deficiencies to determine if fast pay abuse exists.	JFMIP SR-02-02, 40
09.04.80		A	<p>To support the payment process, the agency's single integrated financial management system must access the contract number and all associated delivery order numbers or task order numbers (including modification number, if any); PO number (including modification number, if any); BPA number and all associated BPA call numbers (including modification number, if any);</p> <ul style="list-style-type: none"> <li>• contractor invoice number;</li> <li>• total invoice amount; and</li> <li>• name and address of contractor official to whom payment is to be sent.</li> </ul>	JFMIP SR-02-02, 40
09.04.81		A	To support the payment process, the agency's single integrated financial management system must access the name, signature, and phone number of financial approving and certifying officers for a voucher.	JFMIP SR-02-02, 40

Req. ID	Value Added?	Change Type	Requirement	Source(s)
09.04.82		A	To support the payment process, the agency's single integrated financial management system must access the appropriation or fund symbol for each voucher.	JFMIP SR-02-02, 40
09.04.83		A	To support the payment process, the agency's single integrated financial management system must provide partial payment indicator.	JFMIP SR-02-02, 40
09.04.84		A	To support the payment process, the agency's single integrated financial management system must provide the ability to recognize, for an invoice, that supplies or services have been received and accepted.	JFMIP SR-02-02, 40
09.04.85		A	To support the payment process, the agency's single integrated financial management system must provide the ability to make payment without an invoice based on the contract schedule of payment.	JFMIP SR-02-02, 40
09.04.86		A	To support the payment process, the agency's single integrated financial management system must access the following information associated with the payment of an asset <ul style="list-style-type: none"> <li>• asset identifier code(s);</li> <li>• total asset or improvement costs, broken out by land or structures/buildings (if possible and significant);</li> <li>• category of PP&amp;E (e.g., heritage assets, multi-use assets, general PP&amp;E, stewardship);</li> <li>• quantity.</li> </ul>	JFMIP SR-02-02, 40
09.04.87		A	To support the payment process, the agency's single integrated financial management system must provide the capability to flag payments for accelerated/special processing.	JFMIP SR-02-02, 40
09.04.88		A	To support the payment process, the agency's single integrated financial management system must identify project(s) associated with a payment.	JFMIP SR-02-02, 41
09.04.89		A	To support the payment process, the agency's single integrated financial management system must match receipt, acceptance and payment to funding source(s) in accordance with contract.	JFMIP SR-02-02, 41
09.04.90		A	To support the payment process, the agency's single integrated financial management system must provide the total amount paid and the amount of funds remaining for each contract, delivery order, task order, and BPA call.	JFMIP SR-02-02, 41
09.04.91		A	To support the payment process, the agency's single integrated financial management system must verify the contracting officer's approval, including amount and accounting information, for a performance-based payment	JFMIP SR-02-02, 41
09.04.92		A	To support the payment process, the agency's single integrated financial management system must permit progress payments in the amount approved by the contracting officer.	JFMIP SR-02-02, 41
09.04.93		A	To support the payment process, the agency's single integrated financial management system must permit payment without	JFMIP SR-02-



Req. ID	Value Added?	Change Type	Requirement	Source(s)
			evidence of performance (for contract financing, including advance payments and commercial contract financing).	02, 41
09.04.94	A		To support the payment process, the agency's single integrated financial management system must provide an indicator (e.g., Y/N) as to whether the payment is for a commercial purchase card issuer.	JFMIP SR-02-02, 41
09.04.95	A		To support the payment process, the agency's single integrated financial management system must permit payment to commercial purchase card issuers prior to evidence of receipt or performance.	JFMIP SR-02-02, 41
09.04.96	A		To support the payment process, the agency's single integrated financial management system must provide an indicator (e.g., Y/N) as to whether the associated contract has a fast payment clause. If yes, the contractor's invoice triggers payment.	JFMIP SR-02-02, 41
09.04.97	A		To support the payment process, the agency's single integrated financial management system must access the following information for intragovernmental payment and collection (IPAC) transactions <ul style="list-style-type: none"> <li>• ALC contact;</li> <li>• contact telephone number;</li> <li>• contact email address;</li> <li>• originating ALC;</li> <li>• customer ALC;</li> <li>• amount;</li> <li>• obligating document number;</li> <li>• PO number;</li> <li>• invoice number;</li> <li>• pay flag;</li> <li>• quantity;</li> <li>• unit price;</li> <li>• unit of issue;</li> <li>• sender Treasury account symbol (e.g., appropriation); and</li> <li>• receiver department code.</li> </ul>	JFMIP SR-02-02, 41
09.04.98	A		To support the payment process, the agency's single integrated financial management system must Access the following information for IPAC adjustment transactions <ul style="list-style-type: none"> <li>• ALC contact;</li> <li>• contact telephone number;</li> <li>• contact email address;</li> <li>• originating ALC;</li> <li>• customer ALC;</li> <li>• amount;</li> <li>• original IPAC document reference number;</li> <li>• original date accomplished; and</li> <li>• original accounting date.</li> </ul>	JFMIP SR-02-02, 41
09.04.99	A		To support the payment process, the agency's single integrated financial management system must access the following	JFMIP SR-02-

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			information for IPAC zero-dollar transactions	02, 42
			<ul style="list-style-type: none"> <li>• ALC contact;</li> <li>• contact telephone number;</li> <li>• contact email address;</li> <li>• originating ALC; and</li> <li>• customer ALC.</li> </ul>	
09.04.100	A		<p>To support the payment process, the agency's single integrated financial management system must provide access to the following information for purchase card payments:</p> <ul style="list-style-type: none"> <li>• card number;</li> <li>• accounting data associated with card number;</li> <li>• FY;</li> <li>• appropriation/Treasury fund symbol;</li> <li>• organization code;</li> <li>• cost center;</li> <li>• object class;</li> <li>• project code;</li> <li>• program code; and</li> <li>• individual name/office name of cardholder.</li> </ul>	JFMIP SR-02-02, 42
09.04.101	A		<p>To support the payment process, the agency's single integrated financial management system must support the following pre-audit verifications</p> <ul style="list-style-type: none"> <li>• contract number is valid, and payee name is correct;</li> <li>• required administrative authorizations for the procurement and approvals for payment were obtained (names, titles, and phone numbers);</li> <li>• TIN or payee ID number provided;</li> <li>• payment is not a duplicate payment;</li> <li>• delivered items or services are in accordance with the contract (quantities, prices, and amounts);</li> <li>• payment amount is in accordance with the contract (including any adjustments);</li> <li>• payment tracking control number, i.e., the number that links the invoice to the government payment;</li> <li>• description of items and services, quantity, and price on the invoice match the same elements in the contract to ensure the correct contract/order number has been cited by the vendor, the correct obligation charged, and only contracted items/services and quantities are paid for;</li> <li>• cost effective discounts have been taken;</li> <li>• all applicable deductions were made and credited to the proper account in the correct amount;</li> <li>• receipt, acceptance and payment are matched to funding source(s) in accordance with the contract; and</li> <li>• financing payments have been properly liquidated against delivery payments.</li> </ul>	JFMIP SR-02-02, 42
09.04.102	A		<p>To support the payment process, the agency's single integrated financial management system must verify that the appropriate government officials have signed the appropriate form</p>	JFMIP SR-02-02, 43

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			authorizing payment.	
09.04.103	A		To support the payment process, the agency's single integrated financial management system must verify funds availability before making payment.	JFMIP SR-02-02, 44
09.04.104	A		To support the payment process, the agency's single integrated financial management system must verify that electronic payments are within the maximum amount specified in the Treasury Financial Manual (TFM).	JFMIP SR-02-02, 44
09.04.105	A		To support the payment process, the agency's single integrated financial management system should capture vendor information required when registering with the CCR and track activity by CCR identifier (will become mandatory upon issuance of government wide implementing standard requirements).	JFMIP SR-02-02, 44
09.04.106	A		To support the payment process, the agency's single integrated financial management system should provide an indicator (e.g., Y/N) as to whether the contractor is registered through the CCR (will become mandatory upon issuance of government wide implementing standard requirements).	JFMIP SR-02-02, 44
09.04.107	A		To support the payment process, the agency's single integrated financial management system should provide an indicator (e.g., Y/N) as to whether the contractor is exempt from registering through the CCR (will become mandatory upon issuance of government wide implementing standard requirements).	JFMIP SR-02-02, 44
09.04.108	A		To support the payment process, the agency's single integrated financial management system should provide the ability to produce aged accounts payable information.	JFMIP SR-02-02, 44
09.04.109	A		To support the payment process, the agency's single integrated financial management system should provide the ability to cross-reference contract numbers and related interagency agreements.	JFMIP SR-02-02, 44
09.04.110	A		To support the payment process, the agency's single integrated financial management system should access the following optional data elements of the contract <ul style="list-style-type: none"> <li>• line item number; and</li> <li>• estimated completion date.</li> </ul>	JFMIP SR-02-02, 44
09.04.111	A		To support the payment process, the agency's single integrated financial management system should access the contract payment method (e.g., payment to be made by purchase card or other noninvoice means, or payment to be made by invoice) which triggers a rejection of any invoice, if the payment method specified by the invoice differs from that allowed for in the contract.	JFMIP SR-02-02, 44
09.04.112	A		To support the payment process, the agency's single integrated financial management system should access the names of individual(s) who must approve the invoice before payment can be made.	JFMIP SR-02-02, 44

Req. ID	Value Added?	Change Type	Requirement	Source(s)
09.04.113		A	To support the payment process, the agency's single integrated financial management system should allow contracting staff to determine whether a contractor is a first-time contractor or abuser of fast pay (so that contracting can determine whether or not to include a fast pay clause).	JFMIP SR-02-02, 45
09.04.114		A	To support the payment process, the agency's single integrated financial management system should enable electronic receiving report processing, submission of invoices, approval and signatures, and notification alerts for pending actions.	JFMIP SR-02-02, 45
09.04.115		A	To support the payment process, the agency's single integrated financial management system should provide the ability to compare the electronic invoice data elements (contract/order number, description of items or services, quantity, and price) to the contract data and advise of "match" or "no match."	JFMIP SR-02-02, 45
09.04.116		A	To support the payment process, the agency's single integrated financial management system should provide the ability to "forward" or make available the invoice data to others outside the finance office (receiving and accepting personnel, contracting office personnel) for receipt and acceptance sign-offs on-line.	JFMIP SR-02-02, 45
09.04.117		A	To support the payment process, the agency's single integrated financial management system should record or recognize if invoiced quantities exceed, match or are less than contract quantities, and keep track of quantities yet to be invoiced/received.	JFMIP SR-02-02, 45
09.04.118		A	The computer system software must support the matching process, either internally or through interface by: a. Providing for the tracking and warehousing of vendor invoice from receipt of the invoice through disbursement, including those invoices returned to the vendor. b. Providing a matching capability by document including matching criteria for noncommodity orders such as subscriptions, memberships, and training. c. Allowing orders to be reopened by authorized staff after final payment has been made.	JFMIP SR-02-02, 45

## 05 Confirm and Follow-up on Payments

09.05.01		D	Version 5 - This requirement deleted	
09.05.02			Version 4 - This requirement deleted	
09.05.03		C	To support the Payment Confirmation process, the core financial system must provide automated functionality to update payments with paid schedule number, confirmed date, and check number or trace number upon receipt of confirmation data from the GOALS II IAS RFC Agency Link.	FSIO OFFM-N0-0106, req. FBB-03
09.05.04		C	To support the Payment Follow-Up process, the core financial	FSIO OFFM-

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			<p>system must provide automated functionality to maintain a history of the following information for each payment made:</p> <ul style="list-style-type: none"> <li>• Accounting classification information</li> <li>• ALC</li> <li>• TAS/BETC</li> <li>• Referenced obligation document number(s)</li> <li>• Source document number(s) (reimbursable agreement number, BPA and associated BPA call number, Contract and associated delivery/task order number, and grant number)</li> <li>• Total invoice amount</li> <li>• Payment voucher document number</li> <li>• Vendor invoice number</li> <li>• Vendor information (number, name, address, TIN, and DUNS+4 number for CCR vendors)</li> <li>• Payment address or bank account number and routing number</li> <li>• Payment method (e.g., check, EFT)</li> <li>• Payment amount</li> <li>• Interest paid</li> <li>• Discount taken</li> <li>• Internal offset made</li> <li>• Date due</li> <li>• Date paid.</li> </ul>	N0-0106, req. PME-02
09.05.05		C	The system must provide on-line access to vendor activity by vendor name, vendor short name, and vendor number.	DoDFMR, Volume 1, Chapter 2, Add D9, A
09.05.06		D	Version 5 - This requirement deleted	
09.05.07			Version 4 - This requirement deleted	
09.05.08		C	To support the Reconciliation and Reporting process, the core financial system must provide automated functionality to generate the FMS 224 Report. Parameter is the accounting period. Result is the FMS 224, Statement of Transactions, for non-GWA reporting ALCs. Generate the report in both hard copy and electronic formats required by the Department of the Treasury.	FSIO OFFM-N0-0106, req. FBC-10
09.05.09		D	Version 5 - This requirement deleted, moved to another chapter	
09.05.10		C	The system must provide the Statement of Transactions According to Appropriations, Funds, and Receipt Accounts, FMS Form 1220, data in hard copy format required by the Department of the Treasury.	I TFM Part 2 - 3150 & App. 4
09.05.11		C	The system must maintain an on-line history file of closed out documents for a user-defined period of time.	DoDFMR, Volume 1, Chapter 2, Add. 2 D2c

Req. ID	Value Added?	Change Type	Requirement	Source(s)
09.05.12		C	To support the Payment Confirmation process, the core financial system must provide automated functionality to liquidate individual disbursement-in-transit transactions and record confirmed disbursements upon receipt of payment confirmation from the GOALS II IAS RFC Agency Link.	FSIO OFFM-N0-0106, req. FBB-02
09.05.13		C	To support the Disbursing process, the core financial system must provide automated functionality to record transactions to reflect disbursement activity initiated by other agencies and recorded in IPAC.	FSIO OFFM-N0-0106, req. PMD-49
09.05.14		C	To support the Payment Confirmation process, the core financial system must provide automated functionality to assign check numbers to individual payment records when a payment schedule has multiple check ranges or a break in check numbers.	FSIO OFFM-N0-0106, req. FBB-06
09.05.15		C	To support the Payment Follow-Up process, the core financial system must provide automated functionality to generate IRS Forms 1099-MISC, 1099-INT and 1099-G in accordance with IRS regulations and in current IRS acceptable format, including hard copy and electronic form (i.e., bulk file). For example, produce an IRS Form 1099-MISC for payments of \$600 or more to a sole proprietor for services rendered.	FSIO OFFM-N0-0106, req. PME-06
09.05.16		C	To support the Reconciliation and Reporting process, the core financial system must provide automated functionality to import the ACR support listing from the GOALS II/IAS RFC Agency Link to facilitate reconciliation of agency recorded disbursements and cancellations with Treasury.	FSIO OFFM-N0-0106, req. FBC-01
09.05.17		C	To support the Treasury Information Maintenance process, the core financial system must provide automated functionality to capture the TAS/BETC on all transactions that impact the FBWT and are reported through the GWA system.	FSIO OFFM-N0-0106, req. FBA-09
09.05.18		C	To support the Payment Confirmation process, the core financial system must provide automated functionality to import payment confirmation data from the GOALS II/IAS RFC Agency Link.	FSIO OFFM-N0-0106, req. FBB-01
09.05.19	Y	C	To add value to the Payment Follow-Up process, the core financial system should provide automated functionality to generate e-mail notification to employees of travel payments made by disbursing offices.	FSIO OFFM-N0-0106, req. PME-10
09.05.20		C	To support the Payment Follow-Up process, the core financial system must provide automated functionality to generate the Unmatched Invoice Document Lines Report. Result is a list of selected invoice document numbers with document lines not matched to obligations, receipts, and/or acceptance, as required by the matching terms of the obligation (2, 3 or 4-way matching). Report the following information for each invoice document listed: <ul style="list-style-type: none"> <li>• Vendor number and name</li> <li>• Invoice number</li> </ul>	FSIO OFFM-N0-0106, req. PME-04

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			<ul style="list-style-type: none"> <li>• Invoice date</li> <li>• Invoice receipt date</li> <li>• Invoice amount</li> <li>• Referenced obligation number</li> <li>• Document number</li> <li>• Document line number(s)</li> <li>• Document line amount(s)</li> <li>• Document line accounting classification</li> <li>• Unmatched document(s) (obligation, receipt and/or acceptance)</li> <li>• Age, in days, that invoice document line has been unmatched.</li> </ul> Sorting options include document number, vendor number, vendor name, accounting classification and unmatched age.	
09.05.21 – 09.05.22		D	Version 5- These requirements deleted	
09.05.23		A	To support the Payment Confirmation process, the core financial system must provide automated functionality to assign check numbers to individual payments, based upon the payment schedule's check range received from the GOALS II IAS RFC Agency Link.	FSIO OFFM-N0-0106, req. FBB-04
09.05.24		A	To support the Reconciliation and Reporting process, the core financial system must provide automated functionality to compare individual amounts on the ACR support listing with amounts recorded in the agency's general ledger by schedule number and accounting period. The accounting period is the fiscal month and year used for financial reporting purposes.	FSIO OFFM-N0-0106, req. FBC-02
09.05.25		A	To support the Reconciliation and Reporting process, the core financial system must provide automated functionality to generate the GL/ACR Discrepancy Report. Parameter is accounting period. Result is a report including schedule number, dollar amount, and confirmed date or transaction date of: <ul style="list-style-type: none"> <li>• Items on the ACR listing and not in the agency's general ledger</li> <li>• Items on the ACR listing for a different amount than in the agency's general ledger</li> <li>• Items in the agency's general ledger and not on the ACR listing.</li> </ul>	FSIO OFFM-N0-0106, req. FBC-03
09.05.26		A	The system must verify extensions and computations.	DoDFMR, Volume 1, Chapter 2, Add. 2 D2b
09.05.27		A	To support the Reconciliation and Reporting process, the core financial system must provide automated functionality to import IPAC support listing from the GOALS II/IAS to facilitate reconciliation of agency recorded IPAC transactions with Treasury.	FSIO OFFM-N0-0106, req. FBC-04
09.05.28		A	The system must record distribution of individual obligation line items to multiple classification	DoDFMR, Volume 1,



Req. ID	Value Added?	Change Type	Requirement	Source(s)
			structures.	Chapter 2, Add. 2 D2d
09.05.29	A		To support the Reconciliation and Reporting process, the core financial system must provide automated functionality to compare IPAC transactions on the IPAC support listing with IPAC transactions recorded in the agency's general ledger.	FSIO OFFM-N0-0106, req. FBC-05
09.05.30	A		To support the Reconciliation and Reporting process, the core financial system must provide automated functionality to generate the GL/IPAC Discrepancy Report. Parameter is the accounting period. Result is report including document reference number (from IPAC Support Listing), dollar amount, and audit date or transaction date of: <ul style="list-style-type: none"> <li>• Items on the IPAC support listing and not in the agency's general ledger</li> <li>• Items on the IPAC support listing for a different amount than in the agency's general ledger</li> <li>• Items in the agency's general ledger and not on the IPAC support listing.</li> </ul>	FSIO OFFM-N0-0106, req. FBC-06
09.05.31	A		To support the Payment Follow-Up process, the core financial system must provide automated functionality to query payment data. Parameter is accounting period range. Result is number of payments and percent of total by payment method (EFT vs. check).	FSIO OFFM-N0-PME-03
09.05.32	A		To support the Payment Follow-Up process, the core financial system must provide automated functionality to generate a report of payment vouchers past their due date, as of current system date. List the selected payment vouchers with the following information: <ul style="list-style-type: none"> <li>• Payment voucher number</li> <li>• Referenced obligation number</li> <li>• Vendor invoice number</li> <li>• Vendor number and name</li> <li>• Invoice date</li> <li>• Invoice amount</li> <li>• Invoice due date</li> <li>• Number of days late.</li> </ul> Sort options include number of days late and vendor number.	FSIO OFFM-N0-PME-05
09.05.33	A		To support the Payment Follow-Up process, the core financial system must provide automated functionality to query IRS 1099-MISC information. Parameters include calendar year, vendor name (legal or DBA), TIN and DUNS+4 number. Result is details supporting IRS 1099-MISC reporting.	FSIO OFFM-N0-PME-08
09.05.34	A		To support the Payment Follow-Up process, the core financial system must provide automated functionality to query payments data. Identify a sample of payments for review based on agency-defined sampling criteria and the date(s) of payment. Result is a list of invoice document numbers with drill down to invoice	FSIO OFFM-N0-PME-09

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			details, including data required on a proper vendor invoice per 5 CFR 1315.	
09.05.35	A		To support the Treasury Information Maintenance process, the core financial system must provide automated functionality to maintain GWA Reporter Categories.	FSIO OFFM-N0-0106, req. FBA-05
09.05.36	A		To support the Treasury Information Maintenance process, the core financial system must provide automated functionality to define the GWA Reporter Category for GWA reporter ALCs as <ul style="list-style-type: none"> <li>• IPAC Only</li> <li>• CA\$HLINK II Only</li> <li>• TDO Payments Only</li> <li>• IPAC and CA\$HLINK II</li> <li>• IPAC and TDO Payments</li> <li>• TDO Payments and CA\$HLINK II, or</li> <li>• IPAC, CA\$HLINK II and TDO Payments.</li> </ul>	FSIO OFFM-N0-0106, req. FBA-06
09.05.37	A		To support the Payment Confirmation process, the core financial system must provide automated functionality to correct system-assigned check numbers on payment records that do not match the actual check number assigned by Treasury.	FSIO OFFM-N0-0106, req. FBB-05
<b>06 Reporting</b>				
09.06.01	C		The system must generate aged requisitions.	DoDFMR, Volume 1, Chapter 2, Add. 2 D10a
09.06.02	C		The system must generate aged outstanding obligating documents by entry date and expected receipt date.	DoDFMR, Volume 1, Chapter 2, Add. 2 D10c
09.06.03	C		The system must generate aged receiving reports without acceptance.	DoDFMR, Volume 1, Chapter 2, Add. 2 D10b
09.06.04	C		The system must generate aged, unmatched vendor invoice report.	DoDFMR, Volume 1, Chapter 2, Add. 2 D10d
09.06.05	C		The system must report, in accordance with OMB Circular A-125, "Prompt Payments," the: <ul style="list-style-type: none"> <li>(1) Number of interest penalties paid.</li> <li>(2) Amount of interest penalties paid.</li> <li>(3) Relative frequency, on a percentage basis, of interest penalty payment to the total number of payments.</li> <li>(4) Number, total amount, and relative frequency, on a percentage basis, of payments made 5 days or more before the due date, except where cash discounts were taken.</li> </ul>	DoDFMR, Volume 1, Chapter 2, Add. 2 D11d

Req. ID	Value Added?	Change Type	Requirement	Source(s)
09.06.06		C	The system must generate status and procurement history for documents such as multi-task contracts, grants, and blanket purchase agreements.	DoDFMR, Volume 1, Chapter 2, Add. 2 D2g
09.06.07		C	The system must produce detailed listing by level of funds control for the commitment documents, obligation documents, and expenditure of funds.	DoDFMR, Volume 1, Chapter 2, Add. 2 D10e
09.06.08		C	The system must generate a cash requirement projection report indicating the dollar amount of disbursements due to be made on a particular day.	DoDFMR, Volume 1, Chapter 2, Add. 2 D10g
09.06.09 – 09.06.10			Version 4 - These requirements deleted	
09.06.11		A	The system must generate a vendor listing by vendor name and number.	DoDFMR, Volume 1, Chapter 2, Add. 2 D10f
09.06.12		A	The system must generate a report listing the payments to be scheduled on a particular day.	DoDFMR, Volume 1, Chapter 2, Add. 2 D10h
09.06.13		A	The system must produce audit trail reports to support data transferred from external systems to the financial system, including an error listing.	DoDFMR, Volume 1, Chapter 2, Add. 2 D10i
09.06.14		A	The system must retain for audit trail purposes the original machine readable records along with all amendments.	DoDFMR, Volume 1, Chapter 2, Add. 2 D2e
09.06.15		A	The system must record and maintain contracts and grants so that fiscal year-to-date and inception-to-date information can be presented.	DoDFMR, Volume 1, Chapter 2, Add. 2 D2f
09.06.16		A	To support the closeout process, the agency's single integrated financial management system must provide a receiving report containing a final indicator, with acceptance acknowledged by a designated agency official including <ul style="list-style-type: none"> <li>• contract number and all associated delivery order numbers or task order numbers (including modification number, if any); PO number (including modification number, if any); BPA number and all associated BPA call numbers (including modification number, if any);</li> <li>• date of receipt;</li> <li>• date of acceptance; and</li> </ul>	JFMIP SR-02-02, 48 & 49

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			<ul style="list-style-type: none"> <li>• final acceptance indicator.</li> </ul>	
09.06.17		A	To support the closeout process, the agency's single integrated financial management system must access or provide evidence that the contractor's final invoice has been submitted.	JFMIP SR-02-02, 49
09.06.18		A	<p>To support the closeout process, the agency's single integrated financial management system must provide evidence that a final invoice payment has taken place with the following - final payment indicator (including any resolution of contract withholds);</p> <ul style="list-style-type: none"> <li>• invoice number; and</li> <li>• total amount paid.</li> </ul>	JFMIP SR-02-02, 49
09.06.19		A	To support the closeout process, the agency's single integrated financial management system must provide where excess funds have been identified, provide the document number under which the funds were obligated, the amount of the de-obligation, and the date of the de-obligation.	JFMIP SR-02-02, 49
09.06.20		A	To support the closeout process, the agency's single integrated financial management system should provide an accounting document number.	JFMIP SR-02-02, 49
09.06.21		A	To support the closeout process, the agency's single integrated financial management system should enable electronic contracting, obligation of funds, approvals and signatures, and notification alerts for pending actions.	JFMIP SR-02-02, 49
09.06.22		A	Agency systems must maintain, store, and permit ready retrieval of financial information. The time frames for various parts of this requirement differ depending on the subject matter. The single integrated financial management system must be sufficiently flexible to retain and purge information consistent with varying record keeping requirements.	JFMIP SR-02-02, 63

**C10. CHAPTER 10**

**TRAVEL**

The General Services Administration (GSA) and the Office of Personnel Management (OPM) establish travel policies, rules, and regulations for the federal agencies. The Joint Federal Travel Regulations (JFTR) directly implements travel and transportation entitlements authorized by law for members of the Uniformed Services. The Joint Travel Regulations (JTR) prescribes travel and transportation allowances authorized for DoD civilian employees. DoD's travel policy and procedures are contained in the DoDFMR, Volume 9. JFMIP has established specific requirements for agencies' systems that process, control, and report on employees' travel. This publication provides the requisite travel pay related entitlement functional requirements to support the development of finance and accounting systems or modules not travel systems.

## Travel

### Functional Requirements

1. General Requirements
2. Travel Authorization
3. Travel Advances
4. Travel Vouchers
5. Local Travel
6. Sponsored Travel
7. Interface Requirements
8. Reporting
9. Temporary/Permanent Change of Station
10. System Administration

Req. ID	Value Added?	Change Type	Requirement	Source(s)
<b>01 General Requirements</b>				
10.01.01			Version 4 - These requirements deleted, requirement incorporated in another FFMR	
10.01.02			The travel system must incorporate the preparation and approval of travel and transportation authorizing documents, including fund certification; preparation and authorization of emergency travel advances; and computation, preparation, and approval of travel vouchers.	JFMIP SR-99-9, 5
10.01.03			The travel system must record travel expenses in a chronological and systematic order.	JFMIP SR-99-9, 5
10.01.04			The travel system must document travel information so that it is easily and readily available for analysis, decision support, operational control management, and external regulatory reports.	JFMIP SR-99-9, 5
10.01.05			Version 3 - This requirement deleted	
10.01.06			Version 3 - This requirement deleted	
10.01.07			Version 3 - This requirement deleted	
10.01.08			For centralized control and system administration, the travel system must maintain various tables, such as locality/M&IE allowances, locality/lodging rates, travelers/government credit card data, and rental car rates/types.	JFMIP SR-99-9, 5
10.01.09			The travel system must provide for interfacing with a Travel Management System (TMS), arranging tickets and transportation and processing of claims from vendors related to the travel and transportation documents.	JFMIP SR-99-9, 5
10.01.10	Y		The travel system should provide an interface to an electronic routing or mail system.	JFMIP SR-99-9, 30
10.01.11	Y		The travel system should provide the capability to support electronic interface with the credit card company.	JFMIP SR-99-9, 30
10.01.12			The travel system must provide the capability to provide the	JFMIP SR-

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			user with prompts and understandable, logically ordered screens to make the travel process as easy as possible.	99-9, 5
10.01.13			The travel system is required to provide the appropriate levels of security to protect the integrity of the travel process and the content of the system.	JFMIP SR-99-9, 5
10.01.14			The travel system must provide the capability to capture required standard data elements contained in the Federal Travel Regulation (FTR).	JFMIP SR-99-9, 10; JFTR Volume 1
10.01.15			The travel system must provide the ability to enter dates prior to, through, and beyond January 1, 2000.	JFMIP SR-99-9, 10
10.01.16			The travel system must provide for the use of mandated Federal travel charge cards.	JFMIP SR-99-9, 10
10.01.17			The travel system must provide by October 21, 2003, for appropriate electronic authentication technologies to verify the identity of the sender and the integrity of electronic content that satisfies OMB's implementation requirements of the Government Paperwork Elimination Act (GPEA), Public Law 105-277.	JFMIP SR-99-9, 10
10.01.18			The travel system must maintain and send a record of expenses for same day trip of more than 12 hours but less than 24 hours with no lodging to the payroll system to be included in the employee's Form W-2, Wage and Tax Statement. In addition, the system must report and send the employer's matching tax amounts.	JFMIP SR-99-9, 10 and 30
10.01.19			The travel system must be able to maintain the order of precedence for executing each travel step.	JFMIP SR-99-9, 10
10.01.20			The travel system must be able to change the order of precedence of the processing steps to handle unusual travel demands.	JFMIP SR-99-9, 10
10.01.21			The travel system must maintain an adequate separation of duties.	JFMIP SR-99-9, 10

## 02 Travel Authorization

10.02.01			The travel system must provide the capability to create and process travel authorizations and provide funds availability, including unlimited open, limited open, and trip-by-trip.	JFMIP SR-99-9, 11
10.02.02			Version 4 - These requirements deleted, requirement incorporated in another FFMR	
10.02.03				
10.02.04			The travel system must provide for determining whether the traveler is a holder of a government-issued charge card.	JFMIP SR-99-9, 11
10.02.05			Version 3 - This requirement deleted	



Req. ID	Value Added?	Change Type	Requirement	Source(s)
10.02.06			Version 4 - These requirements deleted, requirement incorporated in another FFMR	
10.02.07			The travel authorization system must provide the capability to create travel authorizations and provide funds availability when appropriate.	JFMIP SR-99-9, 11
10.02.08			The travel system must record detailed itinerary information.	JFMIP SR-99-9, 11
10.02.09			The travel system must calculate authorized per diem, meals, and incidental expenses (M&IE) based on the temporary duty location.	JFMIP SR-99-9, 11
10.02.10			The travel system must allow for special routing and approval levels for certain classes/conditions of travel as required by FTR 301-2.	JFMIP SR-99-9, 11
10.02.11			Version 4 - This requirement deleted	
10.02.12			The travel system must provide the capability to process travel authorizations with split fiscal year funding and with multiple funding.	JFMIP SR-99-9, 11
10.02.13			Version 3 - This requirement deleted	
10.02.14			Version 4 - These requirements deleted, requirement incorporated in another FFMR	
10.02.15			The travel system must allow correction, amendment, and cancellation of the travel authorization with appropriate reviewing and approving controls and allow for notification to the traveler and accounting office.	JFMIP SR-99-9, 11
10.02.16	Y		The travel system should provide for entry for retention of the traveler's profile (e.g., name, mailing address, internal number, e-mail address, bank account, Social Security Number (SSN), payment address, permanent duty station, organization, position title, office phone, tickets, and seating preferences, etc.) for subsequent travel actions.	JFMIP SR-99-9, 11
10.02.17			Version 3 - This requirement deleted	
10.02.18			Version 4 - This requirement deleted, moved to another FFMR	
10.02.19			Version 4 - These requirements deleted	
10.02.20				
10.02.21			Version 4 - This requirement deleted, moved to another FFMR	
10.02.22	Y		The travel system should provide for the electronic routing of travel documents to reviewing and approving officials.	JFMIP SR-99-9, 10

Req. ID	Value Added?	Change Type	Requirement	Source(s)
10.02.23 — 10.02.26			Version 4 - This requirement deleted	
10.02.27	Y		The travel system should provide the ability to address foreign currency conversions and fluctuations.	JFMIP SR-99- 9, 10
10.02.28	Y		The travel system should provide the ability to electronically route approved documents based on agency defined criteria.	JFMIP SR-99- 9, 10
10.02.29	Y		The travel system should provide for on-line search capability based on user-defined parameters.	JFMIP SR-99- 9, 10
10.02.30	Y		The travel system should provide the capability to allow a user to drill down from summary data to detail data.	JFMIP SR-99- 9, 10
10.02.31	Y		The travel system should provide for a tracking system that will allow employees to determine the status of any travel document at any time.	JFMIP SR-99- 9, 10
10.02.32	Y		The travel system should provide the capability to insert free form text or comments.	JFMIP SR-99- 9, 10
10.02.33 — 10.02.34	Y		Version 4 - These requirements deleted	
10.02.35	Y		The travel system should provide for an automated interface of accounting codes and funds availability with the core Financial System.	JFMIP SR-99- 9, 11
10.02.36 — 10.02.37			Version 4 - These requirements deleted	
10.02.38	Y		The system should allow for processing an annual unlimited open travel authorization without recording an estimated obligation amount for each trip prior to travel.	JFMIP SR-99- 9, 11
10.02.39	Y		The system should support the use of voice recognition in reservation system.	JFMIP SR-99- 9, 11
10.02.40			Version 4 - These requirements deleted	
10.02.41	Y		The system should provide the capability to allow information in the system to be queried by field and viewed on-line to present specific data as requested.	JFMIP SR-99-9, 10
10.02.42			The travel authorization system must allow for the option of specific authorization or prior approved travel arrangements, as required by the FTR-301.25, for: (a) Use of premium-class service on common carrier transportation;	JFMIP SR-99-9, 11

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			(b) Use of a foreign air carrier; (c) Use of reduced fares for group or charter arrangements; (d) Use of cash to pay for common carrier transportation; (e) Use of extra-fare train service; (f) Travel by ship; (g) Use of a rental car; (h) Use of a Government aircraft; (i) Payment of a reduced per diem rate; (j) Payment of actual expense; (k) Travel expenses related to emergency travel; (l) Transportation expenses related to threatened law enforcement/investigative employees and members of their families; (m) Travel expenses related to travel to a foreign area; (n) Acceptance of payment from a non-Federal source for travel expenses, see chapter 304 of this subtitle; and (o) Travel expenses related to attendance at a conference.	
10.02.43			The travel authorization system must provide the capability to interface with the agency's Travel Management Center (TMC) or appropriate Commercial Reservation System (CRS), effective January 1, 2001.	JFMIP SR-99-9, 11
10.02.44			The system must provide the capability to display defined messages to the user regarding certification statements, Privacy Act Statement, standard clauses for required receipts, supporting documentation requirements, etc., and justification statements for use of special travel arrangements.	JFMIP SR-99-9, 11
<b>03 Travel Advances</b>				
10.03.01			The travel system must provide for entry, processing, approval, and the payment and liquidation of government funds for the tracking, aging, and control of the travel advance function.	JFMIP SR-99-9, 12
10.03.02			The travel system must be able to set, change, and apply established limits on travel advances.	JFMIP SR-99-9, 12
10.03.03			Version 3 - These requirements deleted	
10.03.04			The travel system must provide data for automatic aging outstanding travel advances based on the end of trip date and generate follow-up notices to the travelers and administrative staff concerning delinquent advances effecting payroll offsets or other means of collection.	JFMIP SR-99-9, 12
10.03.05			The system should be able to process travel advances for direct deposit or give the traveler cash or cash equivalents such as cash, travelers' checks, and third party drafts.	JFMIP SR-99-9, 12
10.03.06			Version 2 - This requirement deleted	
10.03.07			The travel system must provide for limiting the allowed advance based upon transportation method (Government	JFMIP SR-99-9, 12

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			Transportation Request vs. non-GTR), subsistence rates, miscellaneous expenses, and traveler possession of or eligibility for a charge card.	
10.03.08			Version 2 - These requirements deleted	
10.03.09				
10.03.10			The travel system must provide for reporting to the Internal Revenue Service (IRS) delinquent travel advances as taxable income to the traveler.	JFMIP SR-99-9, 12
<b>04 Travel Vouchers</b>				
10.04.01			The travel system must provide for input by both travelers and designated officials at central and/or remote locations.	JFMIP SR-99-9, 13
10.04.02			Version 4 - These requirements deleted	
10.04.03			The travel system must provide the capability to display defined messages to the user regarding required receipts for lodgings and authorized expenses incurred costing \$75 or more, unused tickets, refunds, certificates, or any other supporting documentation that may be needed.	JFMIP SR-99-9, 13
10.04.04			In order to expedite the liquidation of an outstanding advance the travel system must be able to process partial claims against travel orders. (A travel order is the basis for a traveler's reimbursement.)	JFMIP SR-99-9, 13; DoDFMR, Volume 9, Chapter 5, 050304
10.04.05			Version 3 - These requirements deleted	
10.04.06			The travel system must provide the capability to calculate authorized mileage allowances and per diem amounts based on TDY location and other related information.	JFMIP SR-99-9, 13
10.04.07			The travel system must provide the capability to draw upon the information reflected on the travel authorization and/or government cash advance provided to the traveler, and using that information the system should prepare the voucher/claim as required.	JFMIP SR-99-9, 13
10.04.08			Version 3 - These requirements deleted	
10.04.09			Version 4 - These requirements deleted	
10.04.10			Version 3 - These requirements deleted	
10.04.11			The travel system must process amended vouchers with appropriate reviewing and approving controls and provide the capability to update related systems modules.	JFMIP SR-99-9, 13
10.04.12			The travel system must provide the traveler with the capability to create and modify travel vouchers before final approval. The voucher then would be transferred to the approving	JFMIP SR-99-9, 13

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			official. The approving official would either deny and remand it to the traveler or approve it and forward it for payment.	
10.04.13			The travel system must have a tracking system that will allow travelers and payment offices to determine the status of any voucher/claim.	JFMIP SR-99-9, 17
10.04.14			The travel system must provide for the generation of notices to the traveler when information has not been submitted in a timely manner.	JFMIP SR-99-9, 17
10.04.15			Version 4 - These requirements deleted	
10.04.16			Version 3 - These requirements deleted	
10.04.17				
10.04.18			The system must provide for matching of travel vouchers with the travel authorizations and/or centrally issued passenger tickets and provide for audit of the claim in accordance with the Federal Travel Regulation (FTR) and Department of State Standardized Regulations (DSSR) for temporary duty travel of all civilian agency government travelers. (The Joint Travel Regulations (JTR) implements the FTR and DSSR for all DoD civilian employees.)	JFMIP SR-99-9, 14
10.04.19			The travel system must integrate the issuance and control of the travel advances with the travel voucher payment process to ensure the advance is liquidated or collected prior to the issuance of a payment to the traveler; also provide the capability not to liquidate when the traveler has been authorized a "retained" travel advance in accordance with FTR 301-51.	JFMIP SR-99-9, 12
10.04.20			The travel system must provide for a random sampling of travel vouchers for voucher audits, information requirements, or other purposes based on criteria as determined by the agency. (Statistical sampling requirements are contained in GAO's Title 7.)	JFMIP SR-99-9, 14
10.04.21			The travel system must maintain and report travel obligation and liquidation information.	JFMIP SR-99-9, 31
10.04.22			Version 2 - This requirement deleted	
10.04.23			The travel system should provide the capability to process more than one Relocation Income Tax allowance if reimbursement is received in more than one calendar year.	JFMIP SR-99-9, 28
10.04.24			The travel system must allow for recording the date of departure from, and arrival at, the official duty station or any other place when travel begins, ends, or requires overnight lodging.	JFMIP SR-99-9, 13
10.04.25			The travel system must provide the capability to compute M&IE allowance rates based on travel completed: a) More	JFMIP SR-99-9, 13

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			than 12 hours but less than 24 - 75 percent of the applicable M&IE rate; b) 24 hours or more, on:-Day of departure - 75 percent of the applicable M&IE rate -Full days of travel - 100 percent of the applicable M&IE rate -Last day of travel - 75 percent of the applicable M&IE rate; and c) Meals provided in accordance with FTR 301-11.	
10.04.26			The travel system must provide information to allow for offset of funds to indebtedness through salary offset, a retirement credit, or other amount owed the employee.	JFMIP SR-99-9, 14
10.04.27			The system must allow entering approved or official subsistence rates and mileage allowances when not available in the travel system.	JFMIP SR-99-9, 13
10.04.28	Y		Provide for a mechanism that allows the traveler to designate applicable amounts to be paid to a charge card contractor and/or reimbursement to the traveler (Split Disbursement).	JFMIP SR-99-9, 14
10.04.29	Y		The travel system should provide for electronic notification to travelers of payments made by disbursing offices or for disallowance of a claim for an expense. Allow for agency flexibility in defining message contents.	JFMIP SR-99-9, 14
10.04.30	Y		The system should provide the capability to enter the "Direct Billed" amount for costs such as on-line Payment and Collection (OPAC) billings by the Department of State employees stationed overseas, and lodging, airline, and car rental that are billed directly to the agency for payment, but not included in the calculation of payment to the traveler.	JFMIP SR-99-9, 14
10.04.31			The travel system must provide the capability to calculate authorized mileage allowances and per diem amounts (including for non-work days, interrupted travel and reduced per diem rates) based on TDY location and other related information.	JFMIP SR-99-9, 13
<b>05 Local Travel</b>				
10.05.01			The travel system must produce the local travel voucher by entering selected data into the system to activate an obligation and payment of local travel.	JFMIP SR-99-9, 15
10.05.02			Version 3 - These requirements deleted	
10.05.03				
10.05.04			The travel system must be able to allow the user to assign the appropriate accounting classification data to update the accounting system.	JFMIP SR-99-9, 15
10.05.05			Version 3 - These requirements deleted	
10.05.06			Version 2 - This requirement deleted	

Req. ID	Value Added?	Change Type	Requirement	Source(s)
10.05.07			The travel system must provide the capability to compute mileage allowances.	JFMIP SR-99-9, 15
10.05.08			The travel system must provide for funds availability.	JFMIP SR-99-9, 15
<b>06 Sponsored Travel</b>				
10.06.01			The travel system must track and report the sponsored travel process for the acceptance of payment in-cash or in-kind acceptance of services from non-federal sources to defray in whole or in part the travel or related expenses of Federal employees in accordance with FTR 304.	JFMIP SR-99-9, 16
10.06.02			Version 4 - These requirements deleted	
10.06.03			The system must ensure sponsored travel be administratively approved prior to final approval of the travel order.	JFMIP SR-99-9, 16
10.06.04			Version 2 - This requirement deleted	
10.06.05			The travel system should provide the capability to indicate the amounts and entitlements to be paid by the government and those to be paid by the sponsoring organization and show estimated amounts where actual amounts are unknown.	JFMIP SR-99-9, 16
10.06.06			Version 2 - This requirement deleted	
10.06.07			The travel system must provide the capability to generate the appropriate sponsored travel accounting transactions to reflect the cost of the trip to be funded by the government and transactions to record the receipt of income from non-federal sources. (As a value-added feature, this could be linked with an Accounts Receivable System.)	JFMIP SR-99-9, 16 and 30
10.06.08			Version 3 - These requirements deleted	
<b>07 Interface Requirements</b>				
10.07.01			The travel system must provide travel activity transactions to the core financial system by generating accounting transactions as needed.	JFMIP SR-99-9, 30
10.07.02			The travel system must provide travel activity transactions to the core financial system by updating funds control.	JFMIP SR-99-9, 30
10.07.03			The travel system must provide travel activity transactions to the core financial system by updating the standard general ledger.	JFMIP SR-99-9, 30
10.07.04			The travel system must provide travel activity transactions to the core financial system by generating disbursement actions by electronic funds transfer (EFT).	JFMIP SR-99-9, 30
10.07.05			The travel system must provide a standard record format for interface of transactions from the travel system to the core financial systems.	JFMIP SR-99-9, 30



Req. ID	Value Added?	Change Type	Requirement	Source(s)
10.07.06			Version 3 - These requirements deleted	
10.07.07			The travel system must provide for recording sufficient airline ticket information that is essential to the airline ticket payment process so that the accounting office may review the information, verify the amount cited on the airline bill, and determine if a refund is due or reconcile other ticketing differences so that correct payment is made.	JFMIP SR-99-9, 30
10.07.08			Version 2 – These requirements deleted	
10.07.09				
10.07.10	Y		The travel system should provide for on-line funds validation.	JFMIP SR-99-9, 30
10.07.11	Y		The travel system should be capable of supporting electronic interface with relocation contractors.	JFMIP SR-99-9, 30
10.07.12			The travel system must provide travel activity transactions to the core financial system by updating subsidiary systems/modules.	JFMIP SR-99-9, 30
10.07.13			The travel system must provide interfaces with the accounts receivable module to allow salary offsets or the generation of management reports. This will support fiscal period cut-off or a demand for interim period reports.	JFMIP SR-99-9, 30
<b>08 Reporting</b>				
10.08.01			Version 4 - This requirement deleted	
10.08.02			Version 3 - These requirements deleted	
10.08.08				
10.08.09			The travel system must provide the capability to download data to spreadsheets or other analytical tools, and using those tools, provide the capability to run on-demand analysis reports (e.g. travel and cost comparisons).	JFMIP SR-99-9, 29
10.08.10			Version 3 - These requirements deleted	
10.08.11				
10.08.12			The travel system must provide travel data to GSA for oversight in accordance with FTR 300-70, Agency Reporting Requirements.	JFMIP SR-99-9, 29
10.08.13	Y		The system should provide the capability to modify “HELP” facilities to meet specific requirements of the agency.	JFMIP SR-99-9, 29
10.08.14	Y		The travel system should provide the capability to	JFMIP SR-

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			electronically transmit reports.	99-9, 29
<b>09 Temporary/Permanent Change of Station</b>				
10.09.01			Version 4 - These requirements deleted	
10.09.02			The system must provide the capability to capture the effective date of the transfer.	JFMIP SR-99-9, 17
10.09.03			The travel system must provide the capability to capture the time limit for beginning travel and transportation not to exceed 2 years from the effective date of the employee's transfer or appointment and not to exceed 3 years when the 2-year limitation for completion of residence (sale and purchase or lease) transactions is extended one year by the head of the agency or his/her designee.	JFMIP SR-99-9, 17
10.09.04			The travel system must provide the capability to capture information for the required allowance alternative option selected when two or more members of the same immediate family are employed by the government, and in applying these alternatives, provide that other members of the immediate family not receive duplicate allowances.	JFMIP SR-99-9, 17
10.09.05			The system must provide the capability to process reimbursement for not more than one return trip during each agreed period of service at a post-of-duty for prior return of immediate family.	JFMIP SR-99-9, 17
10.09.06			The travel system must provide the capability to provide on screen instructions or prompts as to how calculations/formulas are performed for allowances.	JFMIP SR-99-9, 18
10.09.07			The travel system must allow for a "Remarks" field to enter comments.	JFMIP SR-99-9, 19
10.09.08			The travel system must allow for recomputing allowances and making appropriate adjustments.	JFMIP SR-99-9, 19
10.09.09			The system must provide for the capability to offset entitlements against any indebtedness to the Government.	JFMIP SR-99-9, 19
10.09.10			The travel system must provide for withholding Federal or Puerto Rico, state, local, hospital insurance and Federal Insurance Contribution Act (FICA) tax at the withholding rate applicable to supplemental wages on the original voucher when submitted. (Use the "gross-up formula" in FTR 302-11).	JFMIP SR-99-9, 19
10.09.11			The travel system must maintain a record of all relocation expenses (those taxable and nontaxable), regardless of what system paid the expenses, and send a record of the expenses, including temporary assignments that are expected to exceed one year, to the payroll system to be included in the employee's Form W-2, Wage and Tax Statement, or provided as a separate W-2 for relocation expenses. In addition, report	JFMIP SR-99-9, 18-19

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			and send the employer's matching tax amounts.	
10.09.12			The travel system must provide for the system to annually consolidate total amount of employee's WTAs, the amount of moving expense reimbursements, and RITs paid during the applicable year and provide an itemized list to the employee to facilitate filing RIT claims and income tax returns.	JFMIP SR-99-9, 19
10.09.13			The travel system must, for Allowances for House hunting Trip, provide for the reimbursement maximums or limitations applicable to regulatory provisions in effect on the employee's date of travel. Must also allow for entering appropriate data for various options of method of reimbursements, including daily itemization of actual expenses.	JFMIP SR-99-9, 19
10.09.14			The travel system must provide the capability to set, change, and apply limits on travel advances for house hunting trips as set forth in FTR 302-4.	JFMIP SR-99-9, 20
10.09.15			<p>The travel system must, for Allowances for House hunting Trip, provide the capability to provide the following required information:</p> <ul style="list-style-type: none"> <li>• Limited to employee and/or spouse .</li> <li>• Limited to one round trip; duration authorized by the agency under FTR 302-4, not to exceed 10 calendar days.</li> <li>• Specific distance limitations applicable to individual allowances for house hunting trips.</li> <li>• Both old and new official stations are located within the United States</li> <li>• Not assigned to Government or other prearranged housing at new official station.</li> <li>• Old and new stations are 75 or more miles apart</li> <li>• Not authorized for New appointees.</li> <li>• Not authorized for employees assigned under the Government Employee's Training Act.</li> </ul>	JFMIP SR-99-9, 19-20
10.09.16			The travel system must, for Allowance for Enroute Travel and Transportation of Employee and Immediate Family, provide for the given reimbursement maximums or limitations applicable to regulatory provisions in effect on the employee's or new appointee's effective date of transfer or appointment. Must also allow for entering appropriate data for various options of method of reimbursements, including daily itemization of actual expenses for Actual Transportation costs for employee, and for transfer per diem for employee and immediate family.	JFMIP SR-99-9, 20
10.09.17			The travel system must, for Allowance for Enroute Travel and Transportation of Employee and Immediate Family, provide the capability to set, change, and apply limits on travel advances as Authorized for estimated per diem, mileage, common carrier (not less than \$100) for employee and immediate family as set forth in FTR302-2, and Not	JFMIP SR-99-9, 20-21

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			Authorized for Overseas tour renewal agreement travel as set forth in FTR-302-2, separation for retirement as set forth in FTR 302-1, and Government Bill of Lading (GBL) or purchase order as set forth in FTR 302-7 and FTR 302-8.	
10.09.18			The travel system must, for Allowance for Enroute Travel and Transportation of Employee and Immediate Family, provide the capability to capture specific distance limitations applicable to change of official station (at least 10 miles from old station).	JFMIP SR-99-9, 20 and 21
10.09.19			The travel system must, for Allowance For Transportation of Household Goods, provide for the given reimbursement maximums or limitations applicable to regulatory provisions in effect on the employee-s or new appointee's effective date of transfer or appointment, and must also allow for entering appropriate data for various options of method of reimbursements, including daily itemization of actual expenses, for transportation temporary storage reimbursement.	JFMIP SR-99-9, 22
10.09.20			The travel system must, for Allowance For Transportation of Household Goods, provide the capability to capture the Weight limitation, temporary storage limitations, and non-temporary storage limitations.	JFMIP SR-99-9, 22
10.09.21			The travel system must, for Allowance For Transportation of Household Goods, provide the capability to set, change, and apply limits on travel advances as authorized for transportation and temporary storage of household goods as set forth in FTR 302-8, and not authorized for non-temporary storage of household goods as set forth in FTR 302-9.	JFMIP SR-99-9, 23
10.09.22			The travel system must, for Allowance For Transportation of Household Goods, provide access to Schedules of Commuted Rates and Government Bill of Lading rates for moving and storage of household goods and allow comparison.	JFMIP SR-99-9, 23
10.09.23			The travel system must, for Allowance for Transportation of Mobile Homes, provide for the given reimbursement maximums or limitations applicable to regulatory provisions in effect on the employee's or new appointee's effective date of transfer or appointment must also allow for entering appropriate data for various options of method of reimbursements, including daily itemization of actual expenses. Reimbursement consists of preparation costs, over water and overland transportation, and the total cannot exceed the maximum amount that would be allowable for transportation and 90 days temporary storage of household goods.	JFMIP SR-99-9, 23
10.09.24			The travel system must, for Allowance for Transportation of Mobile Homes, provide the capability to set, change, and apply limits on travel advances set forth in FTR-302.7.	JFMIP SR-99-9, 23

Req. ID	Value Added?	Change Type	Requirement	Source(s)
10.09.25			The travel system must, for Allowance for Temporary Quarters Subsistence Expense, provide for the given reimbursement maximums or limitations applicable to regulatory provisions in effect on the employee's effective date of transfer and must also allow for entering appropriate data for various options of method of reimbursements, including daily itemization of actual expenses, for reimbursement utilizing the fixed and actual methods, which may be reduced both by the number of days of the house hunting.	JFMIP SR-99-9, 23-24
10.09.26			The travel system must, for Allowance for Temporary Quarters Subsistence Expense, provide the capability to capture specific distance limitations applicable to eligibility for temporary quarters subsistence expenses Not to exceed 60 consecutive days ( may extend an additional 60 consecutive days for compelling reasons), and identify employees not authorized for the allowance.	JFMIP SR-99-9, 24
10.09.27			The travel system must, for Allowance for Temporary Quarters Subsistence Expense, provide the capability to set, change, and apply limits on travel advances while occupying temporary quarters as set forth in FTR 302-5.	JFMIP SR-99-9, 24
10.09.28			The travel system must, for Residence Transaction Expense Reimbursement, provide for the given reimbursement maximums or limitations applicable to regulatory provisions in effect on the employee's effective date of transfer. For sale of old home, purchase of new home, settlement of an unexpired lease; on a prorated basis if not full title to the residence.	JFMIP SR-99-9, 24-25
10.09.29			The travel system must, for Residence Transaction Expense Reimbursement, provide the capability to set, change, and apply limits on travel advances as not authorized for residence transaction expense reimbursement as set forth in FTR 302-6.	JFMIP SR-99-9, 25
10.09.30			The travel system must, for Residence Transaction Expense Reimbursement, provide the capability to capture the settlement date time limitation (2 years from date employee reports for duty at new official station, which may extend 1 year) and identification of employees, not authorized for this reimbursement (new appointees, employees assigned under the Government Employees Training Act, and Foreign PCS employees).	JFMIP SR-99-9, 25
10.09.31			The system must, for Allowance for Relocation Services, provide for the reimbursement maximums or limitations applicable to regulatory provisions in effect on the employee's effect date of transfer, allowing for relocation services as a substitute for relocation allowances authorized (e.g. household goods management services as a substitute for transportation of household goods).	JFMIP SR-99-9, 25

Req. ID	Value Added?	Change Type	Requirement	Source(s)
10.09.32			The system must, for Allowance for Miscellaneous Expense, provide for the reimbursement maximums or limitations applicable to regulatory provisions in effect on the employee's effective date of transfer or appointment. Must also allow for entering appropriate data for various options of method of reimbursements, including daily itemization of actual expenses, for minimum and Actual Reimbursements.	JFMIP SR-99-9, 25 and 26
10.09.33			The travel system must, for Allowance for Miscellaneous Expense, provide the capability to set, change, and apply limits on travel advances as not authorized for miscellaneous expenses allowance as set forth in FTR-302-3.	JFMIP SR-99-9, 26
10.09.34			The travel system must, for Allowance for Miscellaneous Expense, provide the capability to capture required information to identify employees not authorized to receive the allowance (employee's first assignment unless to an overseas location, new appointees, employees assigned under the Government Employees Training Act, and employees returning from overseas assignments for the purpose of separation).	JFMIP SR-99-9, 26
10.09.35			The travel system must, for Allowance for Property Management Services, provide the capability to capture the following required information: <ul style="list-style-type: none"> <li>• Optional use by employee</li> <li>• Authorized to transfer to foreign area/transferred back to a different non-foreign area</li> <li>• Agency pays for services offered by a company, which assist the employees transferred to a non-foreign area from a foreign area in retaining and renting, rather than selling residence at Government expense</li> <li>• Up to a maximum of 24 months (2 years from effective date of transfer)</li> <li>• Agency may offset any expenses paid against subsequent reimbursement for sale of residence.</li> </ul>	JFMIP SR-99-9, 26
10.09.36			The travel system must for Allowance for the Transportation of Privately Owned Vehicle (POV), provide for the reimbursement maximums or limitations applicable to regulatory provisions in effect on the employee's or new appointee's effective date of transfer or appointment. Agency pays entire costs from point of origin to destination- Commercial means- Government means as space available.	JFMIP SR-99-9, 27
10.09.37			The travel system must, for Allowance for Transportation of Privately Owned Vehicle (POV), provide the capability to set, change, and apply limits on travel advances for transportation and emergency storage of employee's privately owned vehicle (POV) as set forth in FTR 302-10.	JFMIP SR-99-9, 27
10.09.38			The travel system must, for Allowance for Transportation of Privately Owned Vehicle (POV), provide the capability to	JFMIP SR-99-9, 27

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			capture restriction for both outside U.S. and within CONUS, and that rental car is not allowed at either duty station.	
10.09.39			The travel system must, for Withholding Tax Allowances, provide the capability to calculate in Year 1 a gross-up formula (compensate the employee for the initial tax, the tax on tax, etc.) for a Withholding Tax Allowance (WTA) payment amount to cover the employee's Federal or Puerto Rico withholding tax each time covered moving expense reimbursements are made, excluding other withholding tax obligations.	JFMIP SR-99-9, 27
10.09.40			The travel system must, for Withholding Tax Allowance, provide the capability of processing more than one WTA if reimbursement for moving expenses is received in more than 1 calendar year.	JFMIP SR-99-9, 27
10.09.41			The travel system must, for Relocation Income Tax (RIT) Allowance, provide the capability to capture the following Limited expenses or allowances covered by RIT: <ul style="list-style-type: none"> <li>• enroute travel according to current IRS regulations</li> <li>• household goods shipment (including temporary storage over 30 days)</li> <li>• non-temporary storage expenses (before October 12, 1984)</li> <li>• mobile home/boat movement- temporary quarters</li> <li>• residence transactions (real estate) expense reimbursement</li> <li>• relocation services which constitute income to the employee</li> <li>• miscellaneous expenses allowance- property management services allowance</li> <li>• employees it is not authorized for include new appointees,</li> <li>• employees assigned under the government employees training act, and employees returning from overseas assignment for the purpose of separation.</li> </ul>	JFMIP SR-99-9, 28
10.09.42			The travel system must, for Relocation Income Tax (RIT) Allowance, provide the capability to set, change, and apply limits on travel advances as not authorized for relocation income tax (RIT) allowance as set forth in FTR 302-11.	JFMIP SR-99-9, 28
10.09.43			The travel system must, for Relocation Income Tax (RIT) Allowance, allow for processing RIT claims involving two or more States with the selection of applicable taxing situations (average, highest, sum of the applicable state/local marginal tax rate) to determine applicable single State/Local Marginal Tax Rate.	JFMIP SR-99-9, 28
10.09.44			The travel system must, for Relocation Income Tax (RIT) Allowance, Provide the capability to calculate formulas for a Combined Marginal Tax Rate (CMTR), which includes a single rate for Federal or Puerto Rico Marginal Tax Rate, State's Marginal Tax Rate (applicable when States do not allow deduction of moving expenses), and Local Marginal	JFMIP SR-99-9, 28



Req. ID	Value Added?	Change Type	Requirement	Source(s)
			Tax Rate.	
10.09.45			The travel system must, for Relocation Income Tax (RIT) Allowance, provide the capability to calculate a CMTR formula for Year 1 and for Year 2. (Formula adjusts the State and local tax rates to compensate for their deductibility from income for Federal or Puerto Rico tax purposes).	JFMIP SR-99-9, 20
10.09.46			The travel system must, for Relocation Income Tax (RIT) Allowance, provide the capability to calculate State gross-up formulas to be used when States do not allow deduction of moving expenses.	JFMIP SR-99-9, 28
10.09.47			The travel system must, for Relocation Income Tax (RIT) Allowance, allow for entering appropriate data for income level and filing status.	JFMIP SR-99-9, 28
10.09.48			The travel system must, for Home sale Program/Home marketing incentive payments provide the capability to calculate maximums or limitations applicable to the following incentives: Agency pays transferred employee home marketing incentive for finding a bona fide buyer for employee's residence. May not exceed the lesser of: a) Five percent (5%) of the price the relocation services company paid the employee for residence, OR b) Actual savings the agency realized from the reduced fee/expenses it paid to the relocation services company.	JFMIP SR-99-9, 28 and 29
10.09.49			The travel system must, for Home sale Program/Home marketing incentive payments provide the capability to capture the following required information: employee use relocation services companies under contract with the Government.	JFMIP SR-99-9, 29
10.09.50			The travel system must provide for the capability to display defined messages to the traveler and/or travel administrator regarding statements, justifications, and certifications.	JFMIP SR-99-9, 19
<b>10 System Administration</b>				
10.10.01			Version 4 - This requirement deleted	
10.10.02			The travel system must provide for flexible operational capability to allow for daily, weekly, biweekly, monthly, quarterly, and annual processing requirements.	JFMIP SR-99-9, 30
10.10.03			Version 4 - These requirements deleted	
10.10.06				
10.10.07			The travel system must provide the capability for backup and recovery of transactions.	JFMIP SR-99-9, 30

Req. ID	Value Added?	Change Type	Requirement	Source(s)
10.10.08			Version 4 - These requirements deleted	
10.10.10				
10.10.11			The travel system must maintain data for use in future time frames.	JFMIP SR-99-9, 31
10.10.12			The travel system must maintain standard data elements contained in the Federal Travel Regulation (FTR), Chapter 301, Appendix C, to generate standard and ad hoc reports.	JFMIP SR-99-9, 31
10.10.13			The travel system must allow for the reformatting of reports to present different sorts of the information, the presentation of only specific information in the format selected, the summarization of data, and the modification of report formats to tailor the reports to the specific requirements of the agency.	JFMIP SR-99-9, 31
10.10.14			The travel system must provide the capability to establish and maintain the following tables that include, at a minimum: <ul style="list-style-type: none"> <li>• User Administration</li> <li>• Traveler Profile</li> <li>• Trip purpose</li> <li>• Operational expense</li> <li>• Locality/MWE allowances</li> <li>• Locality/lodging rate (per diem)</li> <li>• Travelers Government Charge Card</li> <li>• Air costs/destination</li> <li>• Rental car rate/type</li> <li>• POV mileage rate/mileage</li> <li>• Approving Officials</li> <li>• Organization funding</li> <li>• Delegated Authority</li> </ul>	JFMIP SR-99-9, 32
10.10.15			The travel system must provide for administering required access controls and security.	JFMIP SR-99-9, 32
10.10.16			The travel system must provide for flexible operational capability to allow for daily, weekly, biweekly, monthly, quarterly, and annual processing requirements.	JFMIP SR-99-9, 32
10.10.17			The travel system must provide the capability to maintain rules incorporated in the travel system.	JFMIP SR-99-9, 32
10.10.18			The travel system must provide for maintaining defined messages to the user regarding general system information (including Privacy Act Statement), announcements, etc.	JFMIP SR-99-9, 32
10.10.19			The travel system must provide for maintaining routing lists.	JFMIP SR-99-9, 32
10.10.20			The travel system must provide for supporting the remote user.	JFMIP SR-99-9, 32
10.10.21			The travel system must provide for establishing capability to use electronic signatures.	JFMIP SR-99-9, 32

Req. ID	Value Added?	Change Type	Requirement	Source(s)
10.10.22			The travel system must provide the capability for backup and recovery of transactions.	JFMIP SR-99-9, 32
10.10.23			The travel system must provide for gathering and analyzing usage statistics.	JFMIP SR-99-9, 32
10.10.24			The travel system must provide for retaining system records in accordance with agency regulations and preventing the purging of historical records prior to the proper period as authorized for disposal by the National Archives and Records Administration (NARA).	JFMIP SR-99-9, 32
10.10.25			<p>The travel system must All records created within the Federal government may be destroyed only with the approval of, the National Archives and Records Administration (NARA), per 36 CFR 1228 and 1234. Basic travel records are current) authorized for disposal by General Records Schedule (GRS) 9, Travel and Transportation Records and by GRS 20, Electronic Records (copies may be obtained from your agency's records officer or from NARA). For, travel and transportation records not covered by this authority or for any question regarding the disposition of Federal records, please contact:</p> <p>Life Cycle Management Division (NWML) National Archives and Records Administration Washington, D. C. 20408</p> <p>The telephone number is (301) 713-7110.</p>	JFMIP SR-99-9, 33

## **C11. CHAPTER 11**

### **DIRECT LOANS**

Federal agencies make billions of dollars of direct loans to American citizens and companies annually. Direct loans disbursed and outstanding are recognized as assets of the federal government. Due to the magnitude of federal loan activity, JFMIP has established specific requirements for those agency systems that are used to manage direct loan portfolios. DoDFMR, Volume 12, Chapter 4 prescribes the Department of Defense's accounting requirements for direct loans. These also reflect the requirements of the Federal Accounting Standards Advisory Board's Statement of Federal Financial Accounting Standards (SFFAS) No. 2, "Accounting for Direct Loans and Loan Guarantees."

The JFMIP has established specific requirements for systems used to manage direct loan processes and portfolios. These requirements encompass the full scope of requirements for an automated direct loan system. Each agency must evaluate whether it is practical to automate fully all of these functions or whether manual systems and processes are justified. DoDFMR, Volume 12, Chapter 4 prescribes the Department of Defense's accounting requirements for direct loans. These requirements reflect the Federal Accounting Standards Advisory Board's Statement of Federal Financial Accounting Standards (SFFAS) No. 2, "Accounting for Direct Loans and Loan Guarantees," and subsequent amendments, SFFAS Nos. 18 and 19.

## **Direct Loans**

### **Functional Requirements**

1. Loan Extension: Application Screening Process
2. Loan Extension: Loan Origination Process
3. Account Servicing: Billing and Collection Process
4. Account Servicing: Account Status Maintenance Process
5. Portfolio Management: Portfolio Performance Process
6. Portfolio Program Financing Process
7. Portfolio Management: Portfolio Sales Process
8. Delinquent Debt Collection: Collection Action Process
9. Delinquent Debt Collection: Write-offs and Close-outs Process
10. Foreclose and Liquidate Collateral: Foreclosure on Collateral Process
11. Foreclose and Liquidate Collateral: Manage Liquidate Collateral Process
12. Cost of Post-1991 Direct Loans
13. Cross Servicing
14. Reporting

Req. Id	Value Added?	Change Type	Requirement	Source(s)
<b>01 Loan Extension: Application Screening Process</b>				
11.01.01			The direct loan system must record critical credit application data needed to support application screening.	JFMIP SR-99-8, 22
11.01.02			The direct loan system must provide access to application information to all agency staff participating in the screening and credit-granting decisions.	JFMIP SR-99-8, 22
11.01.03			The direct loan system must process and record collections of fees remitted with the application in both the direct loan system and the core financial system.	JFMIP SR-99-8, 22
11.01.04			The direct loan system must compare loan application information to agency program eligibility criteria.	JFMIP SR-99-8, 23
11.01.05			The direct loan system must check the appropriate system data files to determine whether the applicant has submitted a duplicate application or has had a recent loan application rejected. These situations may indicate attempts by applicants to subvert agency credit policies.	JFMIP SR-99-8, 23
11.01.06			The direct loan system must document that borrowers have certified that they have been unable to obtain credit from private financial sources, where such certification is a program requirement.	JFMIP SR-99-8, 23
11.01.07			The direct loan system must provide an automated interface with credit bureaus that allows an agency to obtain applicant credit history information (credit bureau report). For credit bureaus that do not have the capability for an automated interface, record credit history information entered by agency staff.	JFMIP SR-99-8, 23
11.01.08			The direct loan system must document that applicant financial data, repayment ability, and repayment history have been verified through the use of supplementary data sources such as employment and income data, financial statements, tax returns, and collateral	JFMIP SR-99-8, 23

Req. Id	Value Added?	Change Type	Requirement	Source(s)
			appraisals, where this is a program requirement.	
11.01.09			The direct loan system must compare the applicant's creditworthiness information to system-stored program creditworthiness criteria and, where a program requirement, calculate a credit risk rating for the applicant.	JFMIP SR-99-8, 23
11.01.10			The direct loan system must document whether the Credit Alert Interactive Voice Response System (CAIVRS) identified the applicant as a borrower who is delinquent or has defaulted on a previous federal debt. The system should allow override if the agency determines that the account was referred to CAIVRS in error.	JFMIP SR-99-8, 23
11.01.11		C	The direct loan system must provide the information needed to compute the credit subsidy amount associated with a loan. It must do this by using projected cash flows and the applicable U.S. Treasury interest rate, in accordance with OMB Circular A-11, A-34, and SFFAS No. 2.	JFMIP SR-99-8, 23, OMB Circular A-11, OMB Circular A-34, SFFAS No. 2
11.01.12			The direct loan system must provide an automated interface with the core financial system to determine if sufficient funds are available in the Program Account to cover the subsidy cost. It must also determine if available lending limits in the Financing Account are sufficient to cover the face value of the proposed loan.	JFMIP SR-99-8, 23
11.01.13			The direct loan system must provide an automated interface with the core financial system to be able to commit funds for the loan if funds control is not done within the DL system.	JFMIP SR-99-8, 23
11.01.14			The direct loan system must update the application information store to reflect the status of the loan.	JFMIP SR-99-8, 23
11.01.15			The direct loan system must accept, identify, track, and report supervisor overrides of system-generated acceptance/rejection recommendations.	JFMIP SR-99-8, 23
11.01.16			The direct loan system must create and maintain a system record of accepted and rejected loan applications.	JFMIP SR-99-8, 24
11.01.17			The direct loan system must generate a letter notifying the applicant of rejection or acceptance of the loan application.	JFMIP SR-99-8, 24
11.01.18			The direct loan system must be able to provide for an electronic application process using various media, such as a secure internet application (Web site).	JFMIP SR-99-8, 22
<b>02 Loan Extension: Loan Origination Process</b>				
11.02.01		C	The direct loan system must record loan terms and calculate disbursement schedules and repayment amounts and schedules as needed.	JFMIP SR-99-8, 24
11.02.02			The direct loan system must record the cohort and risk category, as defined in OMB Circular A-34, associated with the loan.	JFMIP SR-99-8, 24

Req. Id	Value Added?	Change Type	Requirement	Source(s)
11.02.03			The direct loan system must assign a unique account number to the loan that will remain unchanged throughout the life of the loan.	JFMIP SR-99-8, 24
11.02.04			The direct loan system must support the generation of loan documents for the borrower and the agency.	JFMIP SR-99-8, 24
11.02.05			The direct loan system must record information concerning the loan booking process, including date of booking.	JFMIP SR-99-8, 25
11.02.06			The direct loan system must record the applicable Treasury interest rate for the loan at the time of obligation, in accordance with OMB Circular A-34 and agency specific guidelines. This rate is used in subsidy calculations.	JFMIP SR-99-8, 25
11.02.07			The direct loan system must provide an automated interface with the core financial system to record the direct loan obligation, including the obligation for the subsidy. The interface must also allow for the liquidation of commitments previously recorded.	JFMIP SR-99-8, 25
11.02.08			The direct loan system must include in credit bureau reporting all commercial accounts in excess of a pre-determined amount.	JFMIP SR-99-8, 25
11.02.09			The direct loan system must calculate and deduct the loan application and origination fee from disbursements if not previously remitted by the applicant.	JFMIP SR-99-8, 25
11.02.10			The direct loan system must provide the capability to cancel, thus de-obligating, undisbursed loans.	JFMIP SR-99-8, 25
11.02.11			The direct loan system must update debtor accounts to reflect management override of offsets.	JFMIP SR-99-8, 25
11.02.12			The direct loan system must record important information needed for each loan disbursement, including the amount and applicable Treasury interest rates (to support the computation of accrued interest expense on borrowings from the US Treasury), and subsidy re-estimates.	JFMIP SR-99-8, 25
11.02.13			The direct loan system must support the calculation of borrowings. The actual organization of the system processes between the direct loan system and core financial system is at the discretion of the agency.	JFMIP SR-99-8, 25
11.02.14			The direct loan system must provide an automated interface with the core financial system to initiate and record the disbursement by cohort, establish the receivable, and record the movement of the subsidy funds from the Program account to the Financing Account.	JFMIP SR-99-8, 25
11.02.15			The direct loan system must capture the estimated useful economic life of any pledged collateral and compare it to the proposed term of the loan.	JFMIP SR-99-8, 25
11.02.16			The direct loan system must document that transactions over a pre-determined amount have had a collateral appraisal by a licensed or certified appraiser.	JFMIP SR-99-8, 25
11.02.17			The direct loan system must compute the loan-to-value ratio and flag those loans with a ratio exceeding 100% (or more stringent	JFMIP SR-99-



Req. Id	Value Added?	Change Type	Requirement	Source(s)
			standards set by the agency).	8, 25
11.02.18			The direct loan system must provide the following types of management information: approval and rejection monitoring, override exception, potential application fraud, detailed transaction history, exceptions, and disbursement management summaries.	JFMIP SR-99-8, 26
11.02.19			The direct loan system must be able to annotate on the borrower record that a disbursement was offset by U.S. Treasury on behalf of another government agency.	JFMIP SR-99-8, 25
11.02.20	A		The direct loan system must provide a user friendly query tool that facilitates reporting rapidly on any required data elements.	JFMIP SR-99-8, 26
11.02.21	A		The direct loan system must maintain financial accounting information at appropriate levels of summary for computational and reporting purposes. The main levels are: <ul style="list-style-type: none"> <li>• transaction</li> <li>• loan history</li> <li>• risk category,</li> <li>• cohort, and</li> <li>• account.</li> </ul>	JFMIP SR-99-8, 26

### 03 Account Servicing: Billing and Collection Process

11.03.01			The direct loan system must calculate outstanding balances for each loan account invoiced. The calculation must include principal, interest, late charges, and other amounts due.	JFMIP SR-99-8, 29
11.03.02			The direct loan system must identify loan accounts to be invoiced based on agency program invoicing criteria and other loan account information, such as amount outstanding, most recent payment, payment amount due, and date due.	JFMIP SR-99-8, 29
11.03.03			The direct loan system must provide the capability to analyze escrow balances to adjust required deposit amounts. This will help prevent deficiencies in tax and insurance deposits and payments for housing and other long-term real estate loans.	JFMIP SR-99-8, 29
11.03.04			The direct loan system must generate and transmit a bill, payment coupon, invoice or other document that shows the borrower ID, amount due, date due, the date after which the payment will be considered late, and the current balance.	JFMIP SR-99-8, 29
11.03.05			The direct loan system must apply any collections, using the agency's program receipt application rules, to the appropriate liquidating or financing account. Collection sources could include cash, pre-authorized debit, check, or credit card.	JFMIP SR-99-8, 30
11.03.06			The direct loan system must record a prepayment (the early payoff of the entire loan balance or paying more than the scheduled monthly payment), a partial, full, or late payment indicator.	JFMIP SR-99-8, 30
11.03.07			The direct loan system must identify payments that cannot be applied and document why the payments cannot be applied.	JFMIP SR-99-8, 30

Req. Id	Value Added?	Change Type	Requirement	Source(s)
11.03.08			The direct loan system must be able to compare a borrower's pre-authorized debits, received from financial institutions and other external sources, to expected collections.	JFMIP SR-99-8, 30
11.03.09			The direct loan system must provide an automated interface with the core financial system to record the collection. If the direct loan system itself handles the collection processing, it must meet the requirements in the "Core Financial System Requirements" related to this activity and send summary data to the core financial system.	JFMIP SR-99-8, 30
11.03.10			The direct loan system must be able to provide a means for debtors to inquire into their account status such as electronic inquiry using a secure internet WEB site or an automated telephone program such as a voice response unit.	JFMIP SR-99-a8, 29
11.03.11			The direct loan system must be able to apply components of payment (principle, interest, late fees) in accordance with established business rules.	JFMIP SR-99-8, 30
11.03.12			The direct loan system must be capable of automatically capitalizing interest in accordance with established policy.	JFMIP SR-99-8, 30
11.03.13			The direct loan system must be able to provide an electronic means to receive payments such as Automated Clearing-house (ACH) and Electronic Debit Account (EDA).	JFMIP SR-99-8, 30

#### 04 Account Servicing: Account Status Maintenance Process

11.04.01			The direct loan system must support evaluation of accounts proposed for modification by the agency or borrower by comparing loan data to the agency's program loan modification criteria.	JFMIP SR-99-8, 31
11.04.02			The direct loan system must calculate rescheduled loan terms, including repayment amounts and schedules, where appropriate. It must also calculate any change in the subsidy amount as a result of the loan modifications.	JFMIP SR-99-8, 31
11.04.03		C	The direct loan system must perform a funds control check through an automated interface with the core financial system to verify the availability of a subsidy.	JFMIP SR-99-8, 31
11.04.04			The direct loan system must produce selected loan account information listings for review by internal modification groups.	JFMIP SR-99-8, 31
11.04.05			The direct loan system must establish a new loan account and collateral record for each new debt instrument and assign a unique loan account number to the new account record.	JFMIP SR-99-8, 31
11.04.06			The direct loan system must update the loan information store to reflect the modified status of the loan, including changes in the value or status of any collateral.	JFMIP SR-99-8, 32
11.04.07			The direct loan system must provide an automated interface with the core financial system to record pre-1992 and post 1991 direct loan modifications.	JFMIP SR-99-8, 32
11.04.08			The direct loan system must be able to generate a new loan	JFMIP SR-99-

Req. Id	Value Added?	Change Type	Requirement	Source(s)
			document, which displays information concerning both the original and modified direct loan.	8, 32
11.04.09			The direct loan system must summarize payment activity to allow agency management to monitor the effectiveness of each activity in the collection process.	JFMIP SR-99-8, 32
11.04.10			The direct loan system must track the status of all loan accounts by summarizing loan activity at various critical points of the loan cycle such as status, i.e., current, delinquent, in collection, etc.	JFMIP SR-99-8, 32
11.04.11 – 11.04.13			Version 3 – These requirements deleted	
11.04.14			The direct loan system must be able to maintain a link between the new loan account established for the new debt instrument and the old loan account records.	JFMIP SR-99-8, 31
11.04.15	A		The direct loan system must provide information as a hard copy or through system queries	JFMIP SR-99-8, 32
<b>05 Portfolio Management: Portfolio Performance Process</b>				
11.05.01			The direct loan system must compare loan data to the agency's program portfolio evaluation criteria in order to identify loans that require review or evaluation.	JFMIP SR-99-8, 39
11.05.02			The direct loan system must compare loan data to the agency's program portfolio evaluation criteria to identify loans with the potential for graduation to private sector financing.	JFMIP SR-99-8, 39
11.05.03	C		The direct loan system must compute and maintain program performance information.	JFMIP SR-99-8, 39
11.05.04	C		The direct loan system must compute and maintain financial measures to help assess the credit soundness of a loan program.	JFMIP SR-99-8, 40
11.05.05	C		The direct loan system must compute and maintain efficiency measures to help determine the effectiveness of use of agency resources.	JFMIP SR-99-8, 40
11.05.06	A		The direct loan system's program performance measures may include: <ul style="list-style-type: none"> <li>• Number and dollar value of loans made</li> <li>• Average loan size</li> <li>• Loans made by geographical region</li> <li>• Number and amount of delinquent loans by key indicators such as loan-to-value ratios</li> <li>• Number and amount of defaulted loans by key indicators such as loan-to-value ratios</li> <li>• Number and amount of rescheduled loans</li> <li>• Amount of loan write-offs.</li> </ul>	JFMIP SR-99-8, 40
11.05.07	A		The direct loan system may use the following performance measures to help assess the credit soundness of a loan program:	JFMIP SR-99-8, 40

Req. Id	Value Added?	Change Type	Requirement	Source(s)
			<ul style="list-style-type: none"> <li>• Average loan-to-value ratio (for collateralized programs)</li> <li>• Current loans as a percentage of total loans</li> <li>• Delinquent loans as a percentage of total current loans</li> <li>• Write-offs as a percentage of seriously delinquent loans</li> <li>• Overall portfolio risk rate</li> <li>• Loan loss rates</li> <li>• Recovery rates on defaulted loans.</li> </ul>	
11.05.08		A	<p>The direct loan system may use the following types of performance measures to compute the effectiveness of use of agency resources:</p> <ul style="list-style-type: none"> <li>• Administrative cost per loan approved</li> <li>• Time required to process a loan application</li> <li>• Administrative cost per loan serviced</li> <li>• Administrative cost per delinquent dollar collected</li> <li>• Net proceeds on real property sold compared to appraised value.</li> </ul>	JFMIP SR-99-8, 40
<b>06 Portfolio Program Financing Process</b>				
11.06.01		C	The core financial system and the direct loan system must execute SF1151s and record amounts borrowed from the U.S. Treasury to finance loans. They must also make adjustments to borrowings during the year to reflect changes in original estimates.	JFMIP SR-99-8, 41
11.06.02		C	The core financial system and the direct loan system must be able to execute and record U.S. Treasury borrowings to finance interest payments to U.S. Treasury if insufficient funds are available to make the payment.	JFMIP SR-99-8, 41
11.06.03		C	The core financial system and the direct loan system must track the amount of uninvested funds in the financing account. This function is needed to support the calculations of interest earnings.	JFMIP SR-99-8, 41
11.06.04		C	The core financial system and the direct loan system must compute interest expense on borrowings and interest earnings on uninvested funds.	JFMIP SR-99-8, 41
11.06.05		C	The core financial system and the direct loan system must execute and record the repayment of principal using SF 1151s, and interest to U.S. Treasury using SF1081s.	JFMIP SR-99-8, 41
11.06.06			The core financial system and the direct loan system must execute and record the receipt of interest earnings from the U.S. Treasury on uninvested funds using SF1081s.	JFMIP SR-99-8, 41
11.06.07			The direct loan system must be able to provide an automated interface with the core financial system to record all calculations.	JFMIP SR-99-8, 41
11.06.08		C	The direct loan system must support the re-estimate of the subsidy cost for each cohort and risk category of loans at the beginning of each fiscal year in accordance with OMB Circular A-34 and SFFAS No. 2.	JFMIP SR-99-8, 43, OMB Circular A-34, SFFAS No. 2
11.06.09			Version 3 – These requirements deleted	
11.06.10			The direct loan system must compare the current year reestimated subsidy cost to the prior year re-estimated loan subsidy cost to	JFMIP SR-99-8, 43

Req. Id	Value Added?	Change Type	Requirement	Source(s)
			determine whether subsidy costs for a risk category increased or decreased.	
11.06.11			The direct loan system must transfer loan subsidy from those risk categories with an excess of loan subsidies to those risk categories in the same cohort that are deficient in loan subsidies. This will help provide adequate funding for each risk category.	JFMIP SR-99-8, 43
11.06.12			The direct loan system must group those cohorts that need indefinite appropriation loan subsidy funds separately from those cohorts that have excess funds. The system must be able to request an apportionment and obligate funds to cover the subsidy increase for those cohorts of loans that have insufficient subsidy. The direct loan system must also be able to transfer excess subsidy of cohorts of loans to the Special Fund Receipt Account.	JFMIP SR-99-8, 43
11.06.13			Version 3 – This requirement deleted	
11.06.14			The direct loan system must be able to account for working capital cash balance in accordance with OMB guidance.	JFMIP SR-99-8, 44
11.06.15			The direct loan system must record any costs incurred, which are funded by working capital.	JFMIP SR-99-8, 44
11.06.16			The direct loan system must compute the amount of Treasury interest earned by working capital funds and provide this amount to the core financial system.	JFMIP SR-99-8, 44
11.06.17			The direct loan system must maintain cash flow data that permits comparison of actual cash flows each year (and new estimates of future cash flows), as well as historical data from prior years to the cash flows used in computing the latest loan subsidy estimate.	JFMIP SR-99-8, 43
11.06.18	A		The system must maintain data that is predictive of loan performance and subsidy costs.	JFMIP SR-99-8, 42
11.06.19	A		The system must maintain the actual loan terms, including maturity, interest rate, and upfront and/or annual fees.	JFMIP SR-99-8, 42
11.06.20	A		The system must record any changes in terms and conditions in addition to the original terms and conditions, not in place of them.	JFMIP SR-99-8, 42
11.06.21	A		The system must include measures of the financial condition of the business or individual receiving the loan and past credit experience if applicable since creditworthiness may be a strong predictor of defaults.	JFMIP SR-99-8, 42
11.06.22	A		The system must track the intended loan use for certain loan programs to reveal any significant variance in cost depending on the use of the loan proceeds.	JFMIP SR-99-8, 42
11.06.23	A		The system must recognize that other loan characteristics may also be important in predicting default. For example, the loan-to-value ratio is a critical data element for predicting housing loan defaults; for student loans, the type of educational institution may be important; the value of collateral is important in a number of programs.	JFMIP SR-99-8, 42

Req. Id	Value Added?	Change Type	Requirement	Source(s)
11.06.24		A	The system must maintain the primary economic factors that influence loan performance.	JFMIP SR-99-8, 42
11.06.25		A	The system must maintain all cash transactions related to each loan for several years to allow for trend analysis.	JFMIP SR-99-8, 43
11.06.26		A	The system must support the reestimate calculation and provide the necessary data to record the re-estimate in the core financial system.	JFMIP SR-99-8, 43

## 07 Portfolio Management: Portfolio Sales Process

11.07.01			The direct loan system must compare loan information to agency program criteria to select loans for inclusion in a potential sales pool.	JFMIP SR-99-8, 44
11.07.02			The direct loan system must provide the ad hoc query capability needed to provide information on selected loans.	JFMIP SR-99-8, 44
11.07.03			The direct loan system must record OMB/Treasury approval or disapproval of the sale/prepayment of a loan.	JFMIP SR-99-8, 44
11.07.04			The direct loan system must generate a prepayment offer to be sent to eligible borrowers for participation in the prepayment program.	JFMIP SR-99-8, 44
11.07.05			The direct loan system must record receipt of commitment letters from borrowers.	JFMIP SR-99-8, 44
11.07.06			Version 3 – This requirement deleted	
11.07.07		C	The direct loan system must provide an automated interface with the core financial system to record the receipt of a prepayment and the changes in subsidy costs.	JFMIP SR-99-8, 45
11.07.08			The direct loan system must identify loans with incomplete documentation in the loan information store and generate a request for information to ensure loan files are complete.	JFMIP SR-99-8, 45
11.07.09			The direct loan system must generate documents and other information necessary to finalize the sales agreement with the purchaser.	JFMIP SR-99-8, 45
11.07.10			The direct loan system must update the loan information store to identify loans sold using information received from the underwriter.	JFMIP SR-99-8, 45
11.07.11			The direct loan system must provide an automated interface with the core financial system to record the sale of receivables, the proceeds, changes in subsidy costs, and calculate the related gain or loss in accordance with SFFAS No. 2.	JFMIP SR-99-8, 45, SFFAS No. 2
11.07.12			The direct loan system must provide at least the following types of management information: detailed transaction history, standard management control/activity, portfolio sale historical payments, portfolio sale performance, and program credit reform status.	JFMIP SR-99-8, 46
11.07.13			The direct loan system must be able to update the loan information store with any provided information.	JFMIP SR-99-8, 45
11.07.14		A	The direct loan system must provide internal management information to agency credit program managers and designated	JFMIP SR-99-



Req. Id	Value Added?	Change Type	Requirement	Source(s)
			internal review officials on a periodic basis.	8, 46
11.07.15		A	The direct loan system must determine the specific management information needs necessary to manage its credit programs based on the agency mission and applicable statutory requirements.	JFMIP SR-99-8, 46
11.07.16		A	The direct loan system must provide hard copy reports or system queries.	JFMIP SR-99-8, 46
<b>08 Delinquent Debt Collection: Collection Action Process</b>				
11.08.01			The direct loan system must identify delinquent commercial and consumer accounts for reporting to credit bureaus (preferably by electronic interface) and CAIVRS by comparing reporting criteria to delinquent loan data.	JFMIP SR-99-8, 50
11.08.02			The direct loan system must calculate outstanding balances, including interest, penalties, and administrative charges, and include this information in credit bureau reports.	JFMIP SR-99-8, 50
11.08.03			The direct loan system must generate (or include in demand letters) a notice to inform consumer borrowers of the referral of a delinquent debt to a credit bureau and CAIVRS in accordance with regulations.	JFMIP SR-99-8, 50
11.08.04			The direct loan system must maintain a record of each account reported to credit bureaus to allow tracking of referred accounts.	JFMIP SR-99-8, 50
11.08.05			The direct loan system must prepare data on appropriate medium, on a monthly basis, of delinquent debtors to be included in the CAIVRS database.	JFMIP SR-99-8, 50
11.08.06			The direct loan system must generate and transmit dunning letters to debtors with past-due loan accounts.	JFMIP SR-99-8, 50
11.08.07			The direct loan system must identify debtors who do not respond to dunning letters within a specified time period.	JFMIP SR-99-8, 50
11.08.08			The direct loan system must track demand letters and borrower responses to document borrower due process notification (and borrower willingness and ability to repay debt).	JFMIP SR-99-8, 50
11.08.09			The direct loan system must track and document debtor appeals received in response to demand for payment.	JFMIP SR-99-8, 50
11.08.10			The direct loan system must provide automated support to the collection process. Support could be provided for activities such as contacting a delinquent borrower by phone; documenting contacts with a debtor and the results; documenting installment payments, rescheduling agreements, and debt compromise; generating management reports; and tracking the performance of individual agency collectors.	JFMIP SR-99-8, 51
11.08.11			The direct loan system must identify accounts eligible for referral to the Treasury Offset Program (TOP), which is the administrative offset program administered by the Department of the Treasury.	JFMIP SR-99-8, 51



Req. Id	Value Added?	Change Type	Requirement	Source(s)
11.08.12			Version 3 - This requirement deleted.	
11.08.13			The direct loan system must generate written notification to the borrower that includes the following: the nature and the amount of the debt; the intention of the agency to collect the debt through administrative offset; an explanation of the rights of the debtor; an offer to provide the debtor an opportunity to inspect and copy the records of the agency with respect to the debt; and an offer to enter into a written repayment agreement with the agency.	JFMIP SR-99-8, 51
11.08.14			The direct loan system must be able to transmit to TOP eligible new debts, and increase, decrease, or delete previously reported debts	JFMIP SR-99-8, 51
11.08.15			Version 3 - This requirement deleted.	
11.08.16			The direct loan system must update the loan information store to reflect TOP status.	JFMIP SR-99-8, 51
11.08.17			The direct loan system must update the core financial system to record collections from TOP.	JFMIP SR-99-8, 51
11.08.18 – 11.08.19			Version 3- These requirements deleted	
11.08.20			The direct loan system must interface with the core financial system to record receipts remitted to the agency.	JFMIP SR-99-8, 52
11.08.21			The direct loan system must compare delinquent account data to agency program collection agency referral criteria to select delinquent loan accounts for referral to collection agencies.	JFMIP SR-99-8, 52
11.08.22			The direct loan system must sort and group delinquent loan accounts based on type of debt (consumer or commercial), age of debt, and location of debtor.	JFMIP SR-99-8, 52
11.08.23			The direct loan system must calculate outstanding interest, penalties, and administrative charges for each delinquent loan account to be referred.	JFMIP SR-99-8, 52
11.08.24			The direct loan system must assign selected delinquent loan account groupings to appropriate collection agencies based on collection agency selection criteria for agency programs.	JFMIP SR-99-8, 52
11.08.25			The direct loan system must document that the delinquent account has been referred to a collection agency.	JFMIP SR-99-8, 52
11.08.26			The direct loan system must generate and receive electronic transmissions of account balance data and status updates to and from collection agencies.	JFMIP SR-99-8, 52
11.08.27			The direct loan system must record receipts remitted to the collection agency and forwarded to the agency.	JFMIP SR-99-8, 52
11.08.28			The direct loan system must update the loan information store to reflect receipts, adjustments, and other status changes, including rescheduling, compromise, and other resolution decisions.	JFMIP SR-99-8, 52
11.08.29			The direct loan system must accept and match collection agency	JFMIP SR-99-

Req. Id	Value Added?	Change Type	Requirement	Source(s)
			invoices with agency records.	8, 52
11.08.30			The direct loan system must be able to request, reconcile, and record returned accounts from collection agencies.	JFMIP SR-99-8, 52
11.08.31			The direct loan system must interface with the core financial system to be able to record collections processed through collection agencies.	JFMIP SR-99-8, 52
11.08.32			The direct loan system must compare delinquent loan account information against the agency's litigation referral criteria to identify delinquent loan accounts eligible for referral. It must also support identification of accounts to be referred to counsel for filing of proof of claim based on documentation that a debtor has declared bankruptcy.	JFMIP SR-99-8, 52
11.08.33			The direct loan system must provide an electronic interface with credit bureaus to obtain credit bureau reports that will enable assessment of the debtor's ability to repay before a claim is referred to legal counsel.	JFMIP SR-99-8, 52
11.08.34			The direct loan system must calculate the outstanding balance, including principal, interest penalties, and administrative charges, for each delinquent loan account to be referred to legal counsel.	JFMIP SR-99-8, 52
11.08.35			The direct loan system must generate the Claims Collection Litigation Report (CCLR). The CCLR is used to capture collection actions and current debtor information and transmit this information to Department of Justice (DOJ).	JFMIP SR-99-8, 52
11.08.36			The direct loan system must receive electronic transmissions of account data and status updates to and from the Department of Justice's Central Intake Facility, or the agency's Office of General Counsel's (OGC) automated system for referrals.	JFMIP SR-99-8, 53
11.08.37			The direct loan system must update the loan status to reflect referrals for litigation so that the loan can be excluded from other collection actions, and to alert the agency to obtain approval from counsel before accepting voluntary debtor payment.	JFMIP SR-99-8, 53
11.08.38			The direct loan system must match agency litigation referrals with the Department of Justice listing of agency litigation referrals.	JFMIP SR-99-8, 53
11.08.39			The direct loan system must record and track recovery of judgment decisions.	JFMIP SR-99-8, 53
11.08.40			The direct loan system must update the loan information store to reflect receipts and adjustments.	JFMIP SR-99-8, 53
11.08.41			The direct loan system must interface with the core financial system to record any collections resulting from litigation.	JFMIP SR-99-8, 53
11.08.42			The direct loan system must be able to identify, at the end of the notification period, the debtors that remain delinquent and are eligible for referral.	JFMIP SR-99-8, 51
11.08.43			The direct loan system must be able to offset delinquent debts	JFMIP SR-99-

Req. Id	Value Added?	Change Type	Requirement	Source(s)
			internally before referral to TOP, where applicable.	8, 51
11.08.44			The direct loan system must be able to apply collections received through the TOP process to debtor accounts in accordance with applicable payment application rules.	JFMIP SR-99-8, 51
11.08.45			The direct loan system must be able to record offset fees in accordance with agency program requirements.	JFMIP SR-99-8, 51
11.08.46			The direct loan system must be able to process agency refunds given to borrowers erroneously, offset and transmit this information to Treasury in a timely manner.	JFMIP SR-99-8, 51
11.08.47			The direct loan system must be able to record refunds given by US Treasury and adjust the loan information store accordingly.	JFMIP SR-99-8, 51
11.08.48			The direct loan system must be able to generate written notice informing the borrower of the agency's intention to initiate proceedings to collect the debt through deductions from pay, the nature and amount of the debt to be collected, and the debtor's rights.	JFMIP SR-99-8, 51
11.08.49			The direct loan system must be able to document that the wage garnishment order was sent to the employer.	JFMIP SR-99-8, 51
11.08.50			The direct loan system must be able to provide ad hoc reporting capability needed to monitor the amounts recovered through non-Federal wage garnishment.	JFMIP SR-99-8, 52
11.08.51			The direct loan system must be able to document that the agency provided debtors a hearing, when requested.	JFMIP SR-99-8, 52
11.08.52			The direct loan system must be able to apply collections received through wage garnishment according to agency application rules.	JFMIP SR-99-8, 52
11.08.53			The direct loan system must be able to generate payment to the collection agency for services rendered through the core financial system.	JFMIP SR-99-8, 52
11.08.54			The direct loan system must be able to track filing of pleadings and other motions, including proofs of claims in bankruptcy, to ensure swift legal action and to monitor litigation activity.	JFMIP SR-99-8, 53
<b>09 Delinquent Debt Collection: Write-offs and Close-outs Process</b>				
11.09.01			The direct loan system must compare delinquent loan account information to agency program write-off criteria to select delinquent loan accounts for possible write-off.	JFMIP SR-99-8, 54
11.09.02			The direct loan system must classify debtors based on financial profile and ability to repay.	JFMIP SR-99-8, 54
11.09.03			The direct loan system must produce a CCLR for each loan account to be referred to agency counsel or the Department of Justice for approval of termination of collection action. It must also update the loan status to reflect the referral.	JFMIP SR-99-8, 54
11.09.04			The direct loan system must update the loan information store to	JFMIP SR-99-

Req. Id	Value Added?	Change Type	Requirement	Source(s)
			reflect approval or disapproval by agency counsel or the Department of Justice for termination of collection action.	8, 54
11.09.05			The direct loan system must update the loan information store and provide an automated interface with the core financial system to record the write-off of the receivable.	JFMIP SR-99-8, 54
11.09.06			The direct loan system must maintain a suspense file of inactive (written-off) loan accounts.	JFMIP SR-99-8, 54
11.09.07			The direct loan system must reactivate written-off loan accounts at a system user's request if the debtor's financial status or the account status changes.	JFMIP SR-99-8, 54
11.09.08			The direct loan system must compare loan account data to agency closeout criteria to identify debtor accounts eligible for closeout and 1099-C reporting.	JFMIP SR-99-8, 54
11.09.09			Version 3 - This requirement deleted.	
11.09.10			The direct loan system must prepare and send a Form 1099-C to the IRS if the debtor has not responded within the required time period.	JFMIP SR-99-8, 54
11.09.11			The direct loan system must update the loan information store to reflect receipts, adjustments, and other status changes, including rescheduling, compromise, and other resolution decisions.	JFMIP SR-99-8, 54
11.09.12			The direct loan system must retain electronic summary records of closed out account activity for a period of five years for use in the agency's screening of new loan applications.	JFMIP SR-99-8, 54
11.09.13			The direct loan system must have indicators of the financial well-being of a debtor, including debtor financial statements, credit bureau reports, and payment receipt history.	JFMIP SR-99-8, 54
11.09.14		A	The direct loan system must be able to transmit information on interest paid and other reportable data to the IRS. The DCIA now authorizes agencies to report nondelinquent consumer and commercial debt to credit bureaus, providing that the agency has processed the necessary Privacy Act notices for consumer debt.	JFMIP SR-99-8, 30
<b>10 Foreclose and Liquidate Collateral: Foreclosure on Collateral Process</b>				
11.10.01			The direct loan system must be able to compare delinquent account data to collateral foreclosure selection criteria.	JFMIP SR-99-8, 55
11.10.02			The direct loan system must be able to sort and group selected delinquent accounts by type of collateral (single family or multifamily, commercial, farm, etc.), location, loan-to-value ratios, and the amount of debt.	JFMIP SR-99-8, 55
11.10.03			The direct loan system must be able to calculate outstanding principal, interest, penalties, and administrative charges for each loan account selected for review for foreclosure.	JFMIP SR-99-8, 55
11.10.04		C	The direct loan system must transmit a foreclosure notice to the borrower.	JFMIP SR-99-8, 56

Req. Id	Value Added?	Change Type	Requirement	Source(s)
11.10.05			The direct loan system must transmit information necessary for the foreclosure to the Department of Justice and/or the agency's Office of General Counsel, as applicable.	JFMIP SR-99-8, 56
11.10.06			The direct loan system must record the results of the foreclosure proceedings and title conveyance to the agency.	JFMIP SR-99-8, 56
11.10.07			The direct loan system must provide an automated interface of data on acquired collateral to the property management system for management and liquidation of the property.	JFMIP SR-99-8, 56
11.10.08			The direct loan system must provide an automated interface to the core financial system that permits it to record the value of the property acquired and to reduce the receivable amount.	JFMIP SR-99-8, 56
11.10.09			The direct loan system must be able to generate or provide the information needed to manually prepare IRS Form 1099-A, Acquisition or Abandonment of Secured Property.	JFMIP SR-99-8, 56
11.10.10		A	The direct loan system must be able to provide internal management information to agency credit program managers and designated internal review	JFMIP SR-99-8, 32

#### 11 Foreclose and Liquidate Collateral: Manage Liquidate Collateral Process

11.11.01			The direct loan system must generate payments to property management contractors for services rendered.	JFMIP SR-99-8, 57
11.11.02			The direct loan system must track, record, and classify operations and maintenance expenses related to the acquired collateral.	JFMIP SR-99-8, 57
11.11.03		C	The direct loan system must document rental income and other collections related to the acquired collateral.	JFMIP SR-99-8, 57
11.11.04			The direct loan system must post the expenses and income to the core financial system through an automated interface.	JFMIP SR-99-8, 57
11.11.05			The direct loan system must update the loan information store to record receipts resulting from the liquidation of acquired collateral and the disposition of the collateral.	JFMIP SR-99-8, 57
11.11.06			The direct loan system must provide an automated interface to the core financial system and the property management system to record disposal of the property and associated receipts.	JFMIP SR-99-8, 57
11.11.07			The direct loan system must identify any deficiency balances remaining for the loan after collateral liquidation to allow for further collection activities.	JFMIP SR-99-8, 57
11.11.08		C	The direct loan system should provide at least the following types of management information: detailed transaction history, standard management control or activity, exceptions, offsetting agency description, trend analysis or performance, collection contractor compensation, and collateral management activity and expense.	JFMIP SR-99-8, 58-59

Req. Id	Value Added?	Change Type	Requirement	Source(s)
<b>12 Cost of Post-1991 Direct Loans</b>				
11.12.01		C	The direct loan system must record Post-1991 direct loans as assets at the present value of their estimated net cash inflows. The difference between the outstanding principal of the loans and the present value of their net cash inflows is recognized as a subsidy cost allowance.	SFFAS-2, 22; DoDFMR, Volume 12, Chapter 4, 040202 A
11.12.02		C	The direct loan system must record a subsidy expense for Post-1991 direct loans disbursed during a fiscal year. The amount of the subsidy expense equals the present value of estimated cash outflows over the life of the loans minus the present value of estimated cash inflows, discounted at the interest rate of marketable United States (U.S.) Treasury securities with a similar maturity term, and applicable to the period during which the loans are disbursed.	SFFAS-2, 24; DoDFMR, Volume 12, Chapter 4, 040202 C
11.12.03		C	The direct loan system must record, for the fiscal year during which new direct loans are disbursed, the components of subsidy expense of those new direct loans are recognized separately among interest subsidy costs, default costs, fees and other collections, and other subsidy costs.	SFFAS-2, 25; DoDFMR, Volume 12, Chapter 4, 040202 C 1
11.12.04			The direct loan system must record the present value of fees and other collections as a deduction from subsidy costs.	SFFAS-2, 28; DoDFMR, Volume 12, Chapter 4, 040202 C 4
11.12.05		C	The direct loan system must amortize the subsidy cost allowance for direct loans by the interest method using the interest rate that was originally used to calculate the present value of the direct loans when the direct loans that were disbursed. The amortized amount is recognized as an increase or decrease in interest income.	SFFAS-2, 30; DoDFMR, Volume 12, Chapter 4, 040202 D
11.12.06		C	The direct loan system must re-estimate the subsidy cost allowance for direct loans each year as of the date of the financial statements. This includes interest rate re-estimates and technical/default re-estimates. Each program re-estimate should be measured and disclosed in these two components separately.	SFFAS-18, 9; DoDFMR, Volume 12, Chapter 4, 040202 D 2
11.12.07		C	The direct loan system must record any increase or decrease in the subsidy cost allowance resulting from the re-estimates as a subsidy expense (or a reduction in subsidy expense). The expense must be recorded for the current reporting period.	SFFAS-18, 9; DoDFMR, Volume 12, Chapter 4, 040202 D 2
11.12.08			The direct loan system must record interest accrued on direct loans, including amortized interest, as interest income.	SFFAS-2, 37; DoDFMR, Volume 12, Chapter 4, 040202 F
11.12.09			The direct loan system must record interest due from the U.S. Treasury on uninvested funds as interest income.	SFFAS-2, 37; DoDFMR, Volume 12,

Req. Id	Value Added?	Change Type	Requirement	Source(s)
				Chapter 4, 040202 F
11.12.10			The direct loan system must record interest accrued on debt to the U.S. Treasury as interest expense.	SFFAS-2, 37; DoDFMR, Volume 12, Chapter 4, 040202 F
11.12.11			The direct loan system must record losses and liabilities of direct loans obligated before October 1, 1992, when it is more likely than not that the direct loans will not be totally collected.	SFFAS-2, 39; DoDFMR, Volume 12, Chapter 4, 040202 G
11.12.12		C	The direct loan system must record re-estimate of the allowance of the uncollectible amounts for pre-1992 direct loans each year as of the date of the financial statements.	SFFAS-2, 39; DoDFMR, Volume 12, Chapter 4, 040202 G 1
11.12.13			The direct loan system must record the amount of the modification cost of direct loans as a modification expense when the loans are modified.	SFFAS-2, 45; DoDFMR, Volume 12, Chapter 4, 040202 I
11.12.14			The direct loan system must record any difference between the change in book value and the cost of modification of direct loans as a gain or loss.	SFFAS-2, 48; DoDFMR, Volume 12, Chapter 4, 040202 I 3
11.12.15		C	For post-1991 direct loans the direct loan system must record, as a financing source (or a reduction in financing source), the modification adjustment transfer paid or received to offset any gain or loss.	SFFAS-2, 48; DoDFMR, Volume 12, Chapter 4, 040202 I 3
11.12.16			The direct loan system must record any difference between the book value (loss or gain) and the cost of modification on a sale of a direct loan as a gain or loss.	SFFAS-2, 55; DoDFMR, Volume 12, Chapter 4, 040202 I 3
11.12.17		C	The direct loan system must record acquired loans at the present value of the estimated net cash inflows expected from selling the loans or from collecting payments from the borrowers, discounted at the original discount rate.	SFFAS-2, 59; DoDFMR, Volume 12, Chapter 4, 040202 L 2
11.12.18		A	The actual historical experience for the performance of a risk category is a primary factor upon which an estimation of default cost is based. To document actual experience, a database shall be maintained to provide historical information on actual payments,	DoDFMR, Volume 12, Chapter 4, 040202 E 3



Req. Id	Value Added?	Change Type	Requirement	Source(s)
			prepayments, late payments, defaults, recoveries, and amounts written off.	
11.12.19		A	When a post-1991 direct loan is modified, the direct loan system must change the existing book value of that loan to an amount equal to the present value of the net cash inflows projected under the modified terms from the time of modification to the loan's maturity. That amount is discounted at the original discount rate (the rate that originally was used to calculate the present value of the direct loan, when the direct loan was disbursed).	SFFAS-2, 46; DoDFMR, Volume 12, Chapter 4, 040202 I 1
11.12.20		A	When property is transferred from borrowers to a federal credit program, through foreclosure or other means, in partial or full settlement of post-1991 direct loans or as a compensation for losses that the government sustained under post-1991 loan guarantees, the direct loan system must recognize the foreclosed property as an asset and record the asset at the present value of its estimated future net cash inflows discounted at the original discount rate.	SFFAS-2, 57; DoDFMR, Volume 12, Chapter 4, 040202 L

### 13 Cross Servicing

11.13.01			The direct loan system must be able to identify the volume and type of debts serviced.	JFMIP SR-99-8, 36
11.13.02			The direct loan system must be able to identify the tools used by the agency to collect its own debt.	JFMIP SR-99-8, 36
11.13.03			The direct loan system must be able to provide one or more years of information on the average age of debt over 180 days.	JFMIP SR-99-8, 36
11.13.04			The direct loan system must be able to calculate the amount of debt collected using various collection tools.	JFMIP SR-99-8, 36
11.13.05			The direct loan system must be able to accrue late charges, as required by referring agency.	JFMIP SR-99-8, 36
11.13.06			The direct loan system must be able to provide information to referring agency sufficient for the referring agency to satisfactorily complete the Report on Receivables Due From the Public.	JFMIP SR-99-8, 36
11.13.07			The direct loan system must be able to track, by portfolio, age of debt referred, dollar and number of referrals, collections on referred debts and report to Treasury on a monthly basis.	JFMIP SR-99-8, 36
11.13.08			The direct loan system must be able to provide information to referring agency as needed, i.e., collections received.	JFMIP SR-99-8, 36
11.13.09			The direct loan system must be able to provide ad hoc reporting capability needed to satisfy referring agencies unique information requests such as, length of workout agreements, percent of debt that can be compromised, etc.	JFMIP SR-99-8, 36
11.13.10			The direct loan system must be able to compare delinquent loan account information to statutory criteria to select delinquent loan	JFMIP SR-99-8, 35

Req. Id	Value Added?	Change Type	Requirement	Source(s)
			accounts for possible referral.	
11.13.11			The direct loan system must be able to generate notification to the debtor of the agency's intent to refer the debt to a debt collection center.	JFMIP SR-99-8, 35
11.13.12			The direct loan system must be able to update the loan information store.	JFMIP SR-99-8, 35
11.13.13			The direct loan system must be able to identify accounts that can no longer be serviced by agency personnel.	JFMIP SR-99-8, 35
11.13.14			The direct loan system must be able to identify accounts with monetary adjustments that must be reported to the debt collection center.	JFMIP SR-99-8, 36
11.13.15			The direct loan system must be able to provide ad hoc reporting capability needed to monitor the accounts referred to a debt collection center and the amounts recovered.	JFMIP SR-99-8, 36
11.13.16			The direct loan system must be able to interface with the core financial system to record receipts remitted to the agency.	JFMIP SR-99-8, 36
11.13.17			The direct loan system must be able to apply collections received from the debt collection center according to agency application rules.	JFMIP SR-99-8, 36
11.13.18			The direct loan system must be able to record collection fees in accordance with agency program requirements.	JFMIP SR-99-8, 36
11.13.19			The direct loan system must be able to process agency or debt collection center refunds, notify debt collection center as appropriate, and update the loan information store.	JFMIP SR-99-8, 36
11.13.20			The direct loan system must be able to notify debt collection center of adjustments, recall of debt, or collections received by the agency on the referred debt.	JFMIP SR-99-8, 36
11.13.21			The direct loan system must be able to remove from the accounting and financial records accounts that the debt collection center recommends should be written off.	JFMIP SR-99-8, 36
11.13.22		A	The direct loan system must maintain financial accounting information at appropriate levels of summary for computational and reporting purposes.	JFMIP SR-99-8, 36
11.13.23		A	The direct loan system must provide information through hard copy or system queries.	JFMIP SR-99-8, 36
<b>14 Reporting</b>				
11.14.01		C	The system must support disclosure, in notes to financial statements, to explain of the nature of the modifications of direct loans, the discount rate used to calculate the modification expense, and the basis for recognizing a gain or loss related to the modifications.	SFFAS-2, 56; DoDFMR, Volume 12, Chapter 4, 040202 K
11.14.02		D	Version 5 - This requirement deleted	SFFAS-18, 10;

Req. Id	Value Added?	Change Type	Requirement	Source(s)
				DoDFMR, Volume 12, Chapter 4, 040202 N
11.14.03		A	The system must be capable of producing a complete transaction history of each loan.	JFMIP SR-99-8, 61
11.14.04		A	The system must support the external reporting requirements of OMB and Treasury, including those associated with FCRA of 1990 and the CFO Act of 1990. These external reports rely on supplemental financial data resident in the direct loan system, although they are generated from the general ledger. The reports are SF132, Apportionment and Reapportionment Schedule, SF133, Report on Budget Execution and SF220-9, Report on Accounts and Loans Receivable Due from the Public.	JFMIP SR-99-8, 61

**C12. CHAPTER 12**

**GUARANTEED LOANS**

Annually, Federal agencies guarantee billions of dollars of loans made by various lending institutions to American citizens and companies. Outstanding guaranteed loans represent liabilities to the federal government. Due to the magnitude of federal loan activity, the FSIO has established specific requirements for agencies' systems used to manage guaranteed loan processes and portfolios. These requirements encompass the full scope of requirements for an automated guaranteed loan system. Each Agency must evaluate whether it is practical to automate fully all of these functions or whether manual systems and processes are justified. DoDFMR, Volume 12, Chapter 4 prescribes the Department of Defense's accounting requirements for loan guarantees. These requirements reflect the requirements of the Federal Accounting Standards Advisory Board's Statement of Federal Financial Accounting Standards (SFFAS) No. 2, "Accounting for Direct Loans and Loan Guarantees," and subsequent amendments, SFFAS Nos. 18 and 19.

## **Guaranteed Loans**

### **Functional Requirements**

1. Lender Management: Lender Eligibility
2. Lender Management: Lender/Service Monitoring
3. Guarantee Extension and Maintenance: Guarantee Origination
4. Guarantee Extension and Maintenance: Guaranteed Loan Maintenance
5. Portfolio Management: Portfolio Performance
6. Portfolio Management: Program Financing
7. Acquired Loan Servicing: Claim Processing
8. Acquired Loan Servicing: Account Status Maintenance
9. Foreclosure and Liquidate Collateral: Foreclose on Collateral
10. Foreclose and Liquidate Collateral: Manage/Liquidate Collateral
11. Delinquent Debt Collection: Collection Actions
12. Accounting Requirements
13. Reporting

Req. ID.	Value Added?	Change Type	Requirement	Source(s)
<b>01 Lender Management: Lender Eligibility</b>				
12.01.01			A guaranteed loan system must record and update lender application information, ensuring that all required data is present and valid (e.g., Taxpayer Identification Number (TIN)).	JFMIP SR-00-01, 22
12.01.02			A guaranteed loan system must document that any required lender application fee has been received and calculated correctly.	JFMIP SR-00-01, 22
12.01.03			A guaranteed loan system must provide an automated interface with the core financial system to record the receipt of any application fee.	JFMIP SR-00-01, 22
12.01.04			A guaranteed loan system must compare lender application information against information on firms currently debarred or suspended from participating in a government contract or delinquent on a debt to the government.	JFMIP SR-00-01, 23
12.01.05	Y		A guaranteed loan system should compare lender application information against qualification requirements and provide the results to principal officers and staff.	JFMIP SR-00-01, 23
12.01.06			A guaranteed loan system must compare lender application information against information concerning the lender's financial credentials gathered from banking regulatory agencies, rating services, and other information sources.	JFMIP SR-00-01, 23
12.01.07		C	A guaranteed loan system must compare lender application information against lender performance data.	JFMIP SR-00-01, 23
12.01.08			A guaranteed loan system must update the lender information store to reflect the agency's decision on the lender application.	JFMIP SR-00-01, 23
12.01.09	Y		A guaranteed loan system should generate and electronically transmit a notice to inform the lender of approval or disapproval of the lender's application.	JFMIP SR-00-01, 23
12.01.10			A guaranteed loan system must maintain data on lender	JFMIP SR-00-

Req. ID.	Value Added?	Change Type	Requirement	Source(s)
			disapprovals as a historical reference to support effective monitoring of future lenders.	01, 23
12.01.11	Y		A guaranteed loan system should record text comments related to approval or disapproval of the lender application.	JFMIP SR-00-01, 23
12.01.12			A guaranteed loan system must record relevant data concerning the lender agreement.	JFMIP SR-00-01, 23
12.01.13	Y		A guaranteed loan system should generate the lender agreement for signature by the lender.	JFMIP SR-00-01, 24
12.01.14			A guaranteed loan system must document that the agency and lender have consummated the lender agreement.	JFMIP SR-00-01, 24
12.01.15			A guaranteed loan system must provide a tracking mechanism to identify expiring agreements needing renewal.	JFMIP SR-00-01, 24
12.01.16		A	A guaranteed loan system being designed and implemented, or are in use, must operate in accordance with laws, regulations; and judicial decisions. It is the responsibility of each agency to be knowledgeable of the legal requirements governing its human resources and payroll operations.	JFMIP SR-00-01, 10
12.01.17		A	A guaranteed loan system must control the data in the optional processes which must be consistent with standard guaranteed loan systems that contain the official records for the agency.	JFMIP SR-00-01, 10
12.01.18		A	A guaranteed loan system interacts with the core financial system to perform fund control check, initiate or record payments, and record the results of other guaranteed loan-related financial transactions, and acknowledge receipt of financial information exchange.	JFMIP SR-00-01, 12
12.01.19		A	A guaranteed loan system must be able to perform automatic system balancing.	JFMIP SR-00-01, 12
12.01.20		A	A guaranteed loan system must use Lender/Service Information. This refers to data about the lender necessary to determine the eligibility and creditworthiness of the lender financial information concerning the level of loans under the lender's control; data about the lender's level of responsibility extending loans to borrowers both within the agency and outside the agency; and the status of the various reviews performed on the lender. This information store includes the following data: <ul style="list-style-type: none"> <li>• Lender/Service Application Data</li> <li>• Lender/Service Review Data</li> <li>• Approved Lender/Service Data</li> <li>• Lender/Service Status</li> </ul>	JFMIP SR-00-01, 14
12.01.21		A	A guaranteed loan system must refer to data about guarantee requests received by the agency. The amount of information about each individual loan will vary depending on the loan's size, the lender's status, the statutory requirements of an individual loan program and each individual agency's policies. This information store includes the following data:	JFMIP SR-00-01, 15

Req. ID.	Value Added?	Change Type	Requirement	Source(s)
			<ul style="list-style-type: none"> <li>• Guarantee Data (e.g., lender, loan amount, guarantee level, loan status, subsidy information, interest rate, and loan terms)</li> <li>• Collateral Data (e.g., appraised value, status) (Mandatory unless specifically excluded by program requirements)</li> <li>• Borrower Data (e.g., borrower's name, address, social security number (SSN) or taxpayer identification number (TIN), financial data)</li> <li>• Guarantee fees due and/or collected</li> <li>• Rejected Guarantee Data (e.g., lender, reason for rejection)</li> </ul>	
12.01.22		A	<p>A guaranteed loan system must use Claim Information. This refers to data about a lender's claim for payment from the government on 01, 15 a defaulted loan under the guarantee agreement. This information store includes the following data:</p> <ul style="list-style-type: none"> <li>• Claim Application Data</li> <li>• Claim Status</li> </ul>	
12.01.23		A	<p>A guaranteed loan system must use Acquired Loan Information. This refers to data associated with, a defaulted or delinquent loan guarantee that has been acquired by the agency. This store will include all loan information plus other data required for loan servicing and collection activity. This information store includes the following data:</p> <ul style="list-style-type: none"> <li>• Acquired Loan Data</li> <li>• Acquired Loan Status</li> <li>• Acquired Loan Collateral Data</li> <li>• Payment History</li> </ul>	JFMIP SR-00-01, 15
12.01.24		A	<p>A guaranteed loan system must use Program Criteria. This refers to decision-making criteria used by system functions and based on statutes, regulations, and policies for the guaranteed loan program. This information store includes the following data:</p> <ul style="list-style-type: none"> <li>• Lender eligibility</li> <li>• Lender financial rating</li> <li>• Lender-risk rating</li> <li>• Portfolio evaluation</li> <li>• Creditworthiness (Mandatory unless specifically excluded by program requirements)</li> <li>• Borrower eligibility</li> <li>• Guarantee fees</li> <li>• Fee penalty</li> <li>• Claim application evaluation</li> <li>• Receipt application rules</li> <li>• Debt collection</li> <li>• CAIVRS referral</li> <li>• Credit Bureau reporting</li> <li>• Treasury offset referral</li> <li>• Collection Agency selection</li> <li>• Litigation referral</li> <li>• Write-off</li> <li>• Close-out</li> </ul>	JFMIP SR-00-01, 14



Req. ID.	Value Added?	Change Type	Requirement	Source(s)
12.01.25		A	<ul style="list-style-type: none"> <li>• Loan sale</li> </ul> <p>A guaranteed loan system must use core financial system Information. This refers to information for performing funds control checks, initiating or recording payments, and recording the results of other guaranteed loan financial transactions. This information store includes the following data:</p> <ul style="list-style-type: none"> <li>• Budget execution data</li> <li>• Receivables</li> <li>• Disbursement data</li> <li>• Collections/receipts</li> <li>• Administrative costs</li> <li>• Principal and interest data</li> <li>• Acquired asset data</li> <li>• Collateral</li> </ul>	JFMIP SR-00-01, 16
12.01.26		A	<p>A guaranteed loan system must use External Organizational Information. This refers to information coming from outside the agency into the guaranteed loan system. This information store is composed of the following types of data:</p> <ul style="list-style-type: none"> <li>• Lender rating data</li> <li>• Treasury interest rates</li> <li>• SF 1151s, Non-Expenditure Transfer Authorization and SF 1081, Voucher a Schedule of Withdrawals and Credits</li> <li>• Loan status</li> <li>• Sale approval</li> <li>• Collection activities and results</li> <li>• Write-off approval</li> <li>• Foreclosure data</li> <li>• Value-added</li> <li>• Sale proceeds</li> </ul>	JFMIP SR-00-01, 17
12.01.27		A	<p>A guaranteed loan system must use the following functions should be supported by the system:</p> <ul style="list-style-type: none"> <li>• Lender management</li> <li>• Guarantee extension and maintenance</li> <li>• Portfolio management</li> <li>• Acquired loan servicing</li> <li>• Delinquent debt collection</li> <li>• Treasury cross servicing I</li> <li>• Other reporting requirements</li> </ul>	JFMIP SR-00-01, 20
12.01.28		A	<p>A guaranteed loan system should compare lender application information against:</p> <ul style="list-style-type: none"> <li>• Information on forms currently debarred/suspended from participating in a government contract or delinquent on a debt to the government.</li> <li>• Information concerning the lender's financial credentials from banking regulatory agencies, rating services, and other information sources.</li> <li>• Lender performance data</li> <li>• Qualification requirements for principal officers and staff.</li> </ul>	JFMIP SR-00-01, 23

Req. ID.	Value Added?	Change Type	Requirement	Source(s)
12.01.29		A	A guaranteed loan system should: <ul style="list-style-type: none"> <li>• Update the lender information store, to reflect the agency's decision on the lender application.</li> <li>• Maintain data on lender disapprovals as an historical reference to support effective monitoring of future lenders.</li> <li>• Generate and electronically transmit a notice to inform the lender of approval or disapproval of the lender's application.</li> <li>• Record text comments related to approval or disapproval of the lender application.</li> </ul>	JFMIP SR-00-01, 23
12.01.30		A	A guaranteed loan system should: <ul style="list-style-type: none"> <li>• Record relevant data concerning the lender agreement</li> <li>• Document that the lender agreement has been consummated by the agency and lender</li> <li>• Provide a tracking mechanism to identify expiring agreements needing renewal.</li> <li>• Generate the lender agreement or signature by the lender.</li> </ul>	JFMIP SR-02-02, 23 & 24
<b>02 Lender Management: Lender/Service Monitoring</b>				
12.02.01			A guaranteed loan system must compare lender/servicer financial and performance information against agency portfolio evaluation criteria to identify lenders/service for regular or special review.	JFMIP SR-00-01, 25
12.02.02			A guaranteed loan system must have the capability to compute performance statistics for effective monitoring, including delinquency rates, default rates, and claim rates.	JFMIP SR-00-01, 25
12.02.03			Version 3 - This requirement deleted	
12.02.04			A guaranteed loan system must compute a quantified risk for each lender/service. The risk is quantified by weighting appropriate risk factors (e.g., loan volume, delinquency rate, default rate) based on the correlation between the risk factor and lender/service performance.	JFMIP SR-00-01, 25
12.02.05		C	A guaranteed loan system must compare the quantified lender/servicer risk to risk rating criteria to assign a risk rating to each lender/servicer (e.g. high, medium, low).	JFMIP SR-00-01, 25
12.02.06	Y	C	A guaranteed loan system should enter high-risk lenders/servicers on a problem watch list and generate a notice to each affected lender/servicer.	JFMIP SR-00-01, 25
12.02.07		C	A guaranteed loan system must provide historical performance information on lenders and services identified for review to the review team. The preferred method is by electronic means.	JFMIP SR-00-01, 25
12.02.08	Y		A guaranteed loan system should provide for scheduling and tracking of the review team's activities.	JFMIP SR-00-01, 25
12.02.09	Y		A guaranteed loan system should document review results including date of review, name(s) of reviewer(s), and any deficiencies and associated explanations.	JFMIP SR-00-01, 25
12.02.10	Y		A guaranteed loan system should record text comments relevant to	JFMIP SR-00-

Req. ID.	Value Added?	Change Type	Requirement	Source(s)
			the review process.	01, 25
12.02.11	Y		A guaranteed loan system should generate a notice to inform the lender/servicer of a finding of non-compliance (electronically, where appropriate), including any penalties or sanctions, and the right to appeal.	JFMIP SR-00-01, 26
12.02.12	Y		A guaranteed loan system should document and track corrective action plans agreed to by the agency and the lender/servicer, including proposed resolution dates, and update lender/servicer data to reflect any changes in status resulting from the corrective actions.	JFMIP SR-00-01, 26
12.02.13			A guaranteed loan system must update the status of lenders and servicers that do not comply with agency standards for continued program participation or do not correct deficiencies identified through reviews in a reasonable period of time. The system must also provide data to support corrective action plans such as penalties and/or sanctions.	JFMIP SR-00-01, 26
12.02.14	Y		A guaranteed loan system should document and track appeals received from the lender/servicer and agency appeal decisions and generate a decision notice to the lender/servicer.	JFMIP SR-00-01, 26
12.02.15			A guaranteed loan system must record penalties and/or sanctions imposed by the agency review board on those lenders or servicers found to be in serious and frequent non-compliance with federal problem standards.	JFMIP SR-00-01, 26
12.02.16			Version 3 - This requirement deleted	
12.02.17			A guaranteed loan system must record critical data on the lender's guarantee request to support the guarantee evaluation process.	JFMIP SR-00-01, 29
12.02.18			A guaranteed loan system must provide access to guarantee request information to each individual participating in the guarantee decision.	JFMIP SR-00-01, 29
12.02.19	Y		A guaranteed loan system should record text comments relevant to the guarantee decision.	JFMIP SR-00-01, 29
12.02.20			A guaranteed loan system must compare borrower information on the lender's guarantee request to agency program borrower eligibility criteria.	JFMIP SR-00-01, 29
12.02.21			A guaranteed loan system must check the appropriate system data files to determine whether a lender has recently submitted a duplicate guarantee request for the applicant, or a guarantee request for the applicant has been previously denied.	JFMIP SR-00-01, 30
12.02.22	Y		A guaranteed loan system should document that the lender obtained a credit bureau report.	JFMIP SR-00-01, 30
12.02.23			A guaranteed loan system must compare the applicant's credit worthiness information to system-stored program credit worthiness criteria and assign a credit risk rating to the applicant, unless specifically excluded by program requirements.	JFMIP SR-00-01, 30

Req. ID.	Value Added?	Change Type	Requirement	Source(s)
12.02.24	Y		A guaranteed loan system should document that borrower financial data, repayment ability, and repayment history have been verified.	JFMIP SR-00-01, 30
12.02.25			A guaranteed loan system must document whether the applicant has previously defaulted on debt to the federal government.	JFMIP SR-00-01, 30
12.02.26		C	A guaranteed loan system must provide the information needed to compute the credit subsidy amount associated with a guaranteed loan using projected cash flows and the applicable Treasury interest rate in accordance with OMB Circular A-34, A-11, and SFFAS No 2.	JFMIP SR-00-01, 30
12.02.27			A guaranteed loan system must provide an automated interface with the core financial system to determine if sufficient funds are available in the program account and if available lending limits in the financing account are sufficient to cover the subsidy cost and the face value of the proposed guarantee.	JFMIP SR-00-01, 30
12.02.28			A guaranteed loan system must reflect the approved guarantee status.	JFMIP SR-00-01, 30
12.02.29			A guaranteed loan system must accept, identify, track, and report supervisor overrides of system-generated acceptance/rejection recommendations.	JFMIP SR-00-01, 30
12.02.30			A guaranteed loan system must create and maintain a system record of rejected guarantee requests.	JFMIP SR-00-01, 30
12.02.31	Y		A guaranteed loan system should notify the lender of approval or disapproval (electronically where appropriate).	JFMIP SR-00-01, 30
12.02.32	Y		A guaranteed loan system should provide at least the following types of management information: lender eligibility activity, completed reviews, lender performance, and exceptions.	JFMIP SR-00-01, 26-27

### 03 Guarantee Extension and Maintenance: Guarantee Origination

12.03.01		C	A guaranteed loan system must record the cohort and risk category, as defined in OMB Circular A-34, associated with the guaranteed loan.	JFMIP SR-00-01, 31
12.03.02		C	A guaranteed loan system must assign a unique account number to the guaranteed loan that remains unchanged throughout the life of the guarantee.	JFMIP SR-00-01, 31
12.03.03		C	A guaranteed loan system must generate a guarantee endorsement to confirm that the loan is guaranteed and transmit it to the lender (electronically where possible).	JFMIP SR-00-01, 31
12.03.04			A guaranteed loan system must calculate and record the guarantee origination fee in accordance with the terms and conditions of the guarantee agreement.	JFMIP SR-00-01, 31
12.03.05	Y		A guaranteed loan system should transmit the origination fee invoice to the lender.	JFMIP SR-00-01, 32
12.03.06			A guaranteed loan system must record collections of origination	JFMIP SR-00-

Req. ID.	Value Added?	Change Type	Requirement	Source(s)
			fees received.	01, 31
12.03.07			Version 2 - This requirement deleted	
12.03.08			A guaranteed loan system must provide an automated interface with the core financial system to record the guaranteed loan commitment, the obligation for the related subsidy, and the origination fee, receivable, and collection.	JFMIP SR-00-01, 31
12.03.09	Y		A guaranteed loan system should provide the capability to receive electronic transmission of disbursement data by the lender.	JFMIP SR-00-01, 32
12.03.10			A guaranteed loan system must have the capability to record information on loan disbursements by the lender, including amounts and applicable Treasury interest rates, to support interest computations and subsidy re-estimates, unless specifically excluded by program requirements.	JFMIP SR-00-01, 32
12.03.11			A guaranteed loan system must provide an automated interface with the core financial system to record the outlay of subsidy from the program account.	JFMIP SR-00-01, 32
12.03.12			Version 4 - This requirement deleted	
12.03.13	Y		A guaranteed loan system should provide the capability for reporting loan-closing information.	JFMIP SR-00-01, 32
<b>04 Guarantee Extension and Maintenance: Guaranteed Loan Maintenance</b>				
12.04.01			A guaranteed loan system must support reevaluation of the modified loans in accordance with OMB Circular A-34 and program policy.	JFMIP SR-00-01, 33
12.04.02			A guaranteed loan system must reflect the modified status of the guaranteed loan.	JFMIP SR-00-01, 33
12.04.03			A guaranteed loan system must establish a new loan account and collateral record for each new debt instrument and assign a unique loan account number to the new account record. Also, it must maintain a link between the new loan account established for the new instrument and the old loan account records.	JFMIP SR-00-01, 33
12.04.04			A guaranteed loan system must perform a funds control check to verify the availability of subsidy through an automated interface with the core financial system.	JFMIP SR-00-01, 33
12.04.05			A guaranteed loan system must provide an automated interface with the core financial system to record the subsidy changes associated with the guaranteed loan modification.	JFMIP SR-00-01, 33
12.04.06			A guaranteed loan system must compare guaranteed loan data to guaranteed fee criteria to determine which lenders owe guarantee fees.	JFMIP SR-00-01, 33
12.04.07			A guaranteed loan system must compute the amount of the guarantee fee.	JFMIP SR-00-01, 33
12.04.08			A guaranteed loan system must identify lenders with overdue fee	JFMIP SR-00-

Req. ID.	Value Added?	Change Type	Requirement	Source(s)
			payments and calculate penalties on loans for which lenders have not submitted guaranteed fee payments.	01, 33
12.04.09			Version 3 - This requirement deleted	
12.04.10		C	A guaranteed loan system must generate invoices, including penalties assessed for late payment, for guarantee fee payments due from lenders (electronically where possible).	JFMIP SR-00-01, 33
12.04.11			A guaranteed loan system must provide an automated interface with the core financial system to record the receipt of guarantee fees from lenders.	JFMIP SR-00-01, 33
12.04.12			A guaranteed loan system must identify guaranteed loans requiring interest supplement payments.	JFMIP SR-00-01, 34
12.04.13			A guaranteed loan system must compare current interest rates to the interest rates in the agreement to determine the appropriate levels of interest supplements required.	JFMIP SR-00-01, 34
12.04.14			A guaranteed loan system must recognize the interest supplement payment as an interest subsidy expense and a loan guarantee interest supplement liability.	JFMIP SR-00-01, 34
12.04.15			A guaranteed loan system must provide an automated interface with the core financial system to initiate and record disbursements for interest supplement payments. If the guaranteed loan itself handles the payment processing, it must meet the requirements in the Core Financial System Requirements related to payments and send summary data to the core financial system.	JFMIP SR-00-01, 34
12.04.16	Y		A guaranteed loan system should capture the estimated useful economic life of the pledged collateral and compare it to the proposed term of the loan.	JFMIP SR-00-01, 34
12.04.17	Y		A guaranteed loan system should document that transactions over a predetermined amount identified by program requirements have a collateral appraisal by a licensed or certified appraiser.	JFMIP SR-00-01, 34
12.04.18	Y		A guaranteed loan system should compute the loan-to-value ratio and flag those loans with a ratio exceeding applicable program requirements.	JFMIP SR-00-01, 34
12.04.19	Y	C	A guaranteed loan system should provide at least the following types of management information: approval and rejection monitoring, override expectations, potential application fraud, approval/rejection statistics, detailed transaction history, median loan-to-value ratio, loan guarantee fee collection, loan guarantee periodic fee collection, and exceptions.	JFMIP SR-00-01, 35

#### 05 Portfolio Management: Portfolio Performance

12.05.01		C	A guaranteed loan system must receive and document loan guarantee information from lenders (electronically where appropriate).	JFMIP SR-00-01, 37
12.05.02			A guaranteed loan system must have the capability to maintain	JFMIP SR-00-

Req. ID.	Value Added?	Change Type	Requirement	Source(s)
			standard information on the history and status of each guaranteed loan (e.g., borrower identification, amount and nature of debt, loan originator, holder, and/or servicer).	01, 37
12.05.03			A guaranteed loan system must maintain data from the lender, which identifies delinquent accounts and potential defaults.	JFMIP SR-00-01, 37
12.05.04			A guaranteed loan system must accept lender data by cohort and risk category.	JFMIP SR-00-01, 37
12.05.05			A guaranteed loan system must provide agency access to the loan status information.	JFMIP SR-00-01, 37
12.05.06		C	A guaranteed loan system must compute and maintain program performance information such as: <ul style="list-style-type: none"> <li>• number and dollar value of loans made,</li> <li>• average loan size,</li> <li>• loans made by geographical region,</li> <li>• number and amount of defaulted loan accounts,</li> <li>• number and amount of claims paid, and</li> <li>• amount of loan write-offs.</li> </ul>	JFMIP SR-00-01, 38
12.05.07		C	A guaranteed loan system must compute and maintain financial measures to help assess the credit soundness of a loan program, such as: <ul style="list-style-type: none"> <li>• overall portfolio risk rate,</li> <li>• average loan to value ratio (for collateralized programs),</li> <li>• write-offs as a percentage of seriously delinquent acquired loans,</li> <li>• net proceeds on real property sold compared to appraised value,</li> <li>• loan loss rates,</li> <li>• recovery rates, and</li> <li>• loan currency rate.</li> </ul>	JFMIP SR-00-01, 38
12.05.08		C	A guaranteed loan system must maintain portfolio data needed to determine the effectiveness of use of agency resources, such as: <ul style="list-style-type: none"> <li>• administrative cost per loan guarantee approved,</li> <li>• administrative cost per acquired loan serviced,</li> <li>• administrative cost per dollar collected, and</li> <li>• time required to process a loan guarantee application.</li> </ul>	JFMIP SR-00-01, 38
12.05.09		C	A guaranteed loan system must receive and record lender substitution and/or transfer data, i.e., secondary market sales (electronically where possible).	JFMIP SR-00-01, 37

#### 06 Portfolio Management: Program Financing

12.06.01			A guaranteed loan system must execute SF1151s, and also record amounts borrowed from the Treasury to cover shortfalls in subsidy estimates temporarily.	JFMIP SR-00-01, 39
12.06.02			A guaranteed loan system must track the amount of uninvested funds in the financing account as needed to support interest earnings calculations.	JFMIP SR-00-01, 39



Req. ID.	Value Added?	Change Type	Requirement	Source(s)
12.06.03			A guaranteed loan system must compute interest expense on borrowings and interest earnings on uninvested funds.	JFMIP SR-00-01, 39
12.06.04			A guaranteed loan system must execute and record receipt of interest earnings from the Treasury on uninvested funds using SF1081s.	JFMIP SR-00-01, 39
12.06.05			A guaranteed loan system must support the re-estimate of the subsidy cost for each cohort and risk category of loans at the beginning of each fiscal year in accordance with OMB Circular A-34 and SFFAS No. 2.	JFMIP SR-00-01, 41
12.06.06		C	A guaranteed loan system must have the capability to maintain cash flow data that permits comparison of actual cash flows each year (and new estimates of future cash flows), as well as historical data from prior years to the cash flows used in computing the latest loan subsidy estimate.	JFMIP SR-00-01, 42
12.06.07			Version 2 - This requirement deleted	
12.06.08		C	A guaranteed loan system must compare the current year re-estimated subsidy cost to prior years re-estimated loan subsidy costs to determine whether subsidy costs for a risk category increased or decreased.	JFMIP SR-00-01, 42
12.06.09			A guaranteed loan system must transfer loan subsidies from those risk categories with an excess of loan subsidies to those risk categories in the same cohort that are deficient in loan subsidies to provide adequate funding for each risk category.	JFMIP SR-00-01, 42
12.06.10			A guaranteed loan system must group those cohorts that need indefinite appropriation loan subsidy funds separately from those cohorts that have excess funds. The system must also support the request for an apportionment and obligation of funds to cover the subsidy increase for those cohorts of loans that have insufficient subsidy of cohorts of loans to the Special Receipt Account.	JFMIP SR-00-01, 42
12.06.11 – 12.06.14			Version 3 - These requirements deleted	
12.06.15		C	A guaranteed loan system must execute and record repayment of principal using SF1151s, and interest to the U.S. Treasury using SF1081s.	JFMIP SR-00-01, 39
12.06.16			A guaranteed loan system must provide at least the following types of management information: detailed transaction history, profile of guaranteed loan portfolio, and program credit reform status.	JFMIP SR-00-01, 42

#### 07 Acquired Loan Servicing: Claim Processing

12.07.01			A guaranteed loan system must record key claim data, maintain data on original and if applicable, final claims.	JFMIP SR-00-01, 44
12.07.02			A guaranteed loan system must compare the claim application information to the agency's program claim application evaluation criteria.	JFMIP SR-00-01, 44

Req. ID.	Value Added?	Change Type	Requirement	Source(s)
12.07.03			A guaranteed loan system must suspend processing for claims that are incomplete; and the claims should remain in suspension until they are corrected.	JFMIP SR-00-01, 44
12.07.04			A guaranteed loan system must identify claims not meeting agency program requirements and notify the lender of the rejection.	JFMIP SR-00-01, 44
12.07.05			A guaranteed loan system must document and track information on accepted and rejected claims and the reason for the rejections.	JFMIP SR-00-01, 45
12.07.06			A guaranteed loan system must reflect the status of the claim.	JFMIP SR-00-01, 45
12.07.07			A guaranteed loan system must calculate the claim payment to be made, making adjustments for any disallowed amounts or authorized debt collection activities.	JFMIP SR-00-01, 45
12.07.08			A guaranteed loan system must provide an automated interface with the core financial system to initiate a disbursement of the claim payment to the lender. If the guaranteed loan system processes payments, it must meet the requirements in the Core Financial System Requirements related to payments data to the core financial system.	JFMIP SR-00-01, 45
12.07.09			A guaranteed loan system must record acquired loan information and establish appropriate accounting entries such as receivables.	JFMIP SR-00-01, 45
12.07.10			Version 3 - This requirement deleted	
12.07.11			A guaranteed loan system must have the capability to develop edits to address claims issues.	JFMIP SR-00-01, 45
12.07.12			A guaranteed loan system must have the capability to record or track claims errors.	JFMIP SR-00-01, 45
12.07.13			A guaranteed loan system must have the capability to support underlying details.	JFMIP SR-00-01, 45

#### 08 Acquired Loan Servicing: Account Status Maintenance

12.08.01 – 12.08.02			Version 3 - These requirements deleted	
12.08.03			A guaranteed loan system must identify accounts that should be written-off.	JFMIP SR-00-01, 45
12.08.04			A guaranteed loan system must identify accounts for which collection is to be pursued.	JFMIP SR-00-01, 45
12.08.05			A guaranteed loan system must calculate outstanding balances for each loan account invoiced, including principal, interest, late charges, and other amounts due.	JFMIP SR-00-01, 46
12.08.06			A guaranteed loan system must identify loan accounts to be invoiced based on agency program invoicing criteria and loan account information.	JFMIP SR-00-01, 46
12.08.07			A guaranteed loan system must generate and transmit an invoice to	JFMIP SR-00-

Req. ID.	Value Added?	Change Type	Requirement	Source(s)
			each borrower. At a minimum, the invoice must include borrower ID, amount due, date due, the date after which the payment will be considered late, and the current balance.	01, 46
12.08.08			A guaranteed loan system must provide for automatic acceleration of delinquent installment payment notes based on an acceleration clause indicator.	JFMIP SR-00-01, 46
12.08.09			A guaranteed loan system must track and age receivables by type.	JFMIP SR-00-01, 46
12.08.10			A guaranteed loan system must provide an automated interface with the core financial system to record accrual of interest, administrative charges, and penalties for delinquent loan accounts.	JFMIP SR-00-01, 46
12.08.11			A guaranteed loan system must apply collections according to agency program receipt application rules to the appropriate liquidating or financing account.	JFMIP SR-00-01, 46
12.08.12			A guaranteed loan system must include a partial, full, or late payment indicator.	JFMIP SR-00-01, 47
12.08.13			A guaranteed loan system must identify payments that cannot be applied and document the reasons why the payments cannot be applied.	JFMIP SR-00-01, 47
12.08.14			Version 3 – This requirement deleted	
12.08.15			A guaranteed loan system must provide an automated interface with the core financial system to record the collection. If the guaranteed loan system processes collections, it must meet the requirements in the Core Financial System Requirements related to collections and send summary data to the core financial system.	JFMIP SR-00-01, 47
<b>09 Foreclosure and Liquidate Collateral: Foreclose on Collateral</b>				
12.09.01			A guaranteed loan system must provide information on collateral for use in the foreclosure process.	JFMIP SR-00-01, 48
12.09.02			A guaranteed loan system must update the acquired loan information store with additional information obtained during the foreclosure preparation process, such as recent appraisal values and property condition.	JFMIP SR-00-01, 48
12.09.03		C	A guaranteed loan system must calculate outstanding principal, interest, and penalties, for each loan with collateral to be foreclosed.	JFMIP SR-00-01, 48
12.09.04			A guaranteed loan system must provide information to generate a foreclosure notice to the borrower.	JFMIP SR-00-01, 48
12.09.05			A guaranteed loan system must transmit information necessary or the foreclosure to the Department of Justice and/or agency Office of General Counsel, as applicable.	JFMIP SR-00-01, 48
12.09.06			A guaranteed loan system must record the results of the foreclosure proceedings and title conveyance to the agency.	JFMIP SR-00-01, 48

Req. ID.	Value Added?	Change Type	Requirement	Source(s)
12.09.07			A guaranteed loan system must provide an automated interface of data on acquired collateral to the property management system for management and liquidation of the property.	JFMIP SR-00-01, 48
12.09.08			A guaranteed loan system must provide an automated interface to the core financial system to record the value of the property acquired and to reduce the receivable amount.	JFMIP SR-00-01, 48
12.09.09			This requirement deleted, it's now 12.13.03	
<b>10 Foreclose and Liquidate Collateral: Manage/Liquidate Collateral</b>				
12.10.01			A guaranteed loan system must generate payments to property management contractors for services rendered.	JFMIP SR-00-01, 49
12.10.02			A guaranteed loan system must track, record, and classify operations and maintenance expenses related to the acquired collateral.	JFMIP SR-00-01, 49
12.10.03			A guaranteed loan system must document rental income and other collections related to the acquired collateral.	JFMIP SR-00-01, 49
12.10.04			A guaranteed loan system must post the expenses and income to the core financial system through an automated interface.	JFMIP SR-00-01, 49
12.10.05		C	A guaranteed loan system must update the acquired loan information store to record receipts resulting from the liquidation of acquired collateral and disposition of the collateral.	JFMIP SR-00-01, 49
12.10.06			A guaranteed loan system must identify any deficiency balances remaining for the loan after collateral liquidation for further collection activities.	JFMIP SR-00-01, 49
12.10.07			A guaranteed loan system must provide an automated interface to the core financial system and the property management system to record disposal of the property and associated receipts.	JFMIP SR-00-01, 49
12.10.08			A guaranteed loan system must provide at the least the following types of management information: guaranteed loan claim activity, summary data of claim losses paid out, detailed transaction history, standard management control/activity, exceptions, portfolio sale historical payments, portfolio sales performance, and collateral management activity and expense.	JFMIP SR-00-01, 50
<b>11 Delinquent Debt Collection: Collection Actions</b>				
12.11.01			A guaranteed loan system must identify delinquent commercial and consumer accounts for reporting to credit bureaus (preferably by electronic interface) by comparing reporting criteria to delinquent loan data.	JFMIP SR-00-01, 52
12.11.02			A guaranteed loan system must calculate outstanding balances, including interest, penalties, and administrative charges and include this information in credit bureau records.	JFMIP SR-00-01, 52
12.11.03			A guaranteed loan system must generate (or include in demand letters) a notice to inform the borrower of the referral of a	JFMIP SR-00-01, 52

Req. ID.	Value Added?	Change Type	Requirement	Source(s)
			delinquent debt to a credit bureau, in accordance with regulations.	
12.11.04	Y		A guaranteed loan system should maintain a record of each account reported to credit bureaus to allow tracking of referred accounts.	JFMIP SR-00-01, 52
12.11.05	Y		A guaranteed loan system should prepare data on appropriate medium, on a monthly basis, of delinquent debtors to be included in the CAIVRS database.	JFMIP SR-00-01, 53
12.11.06			A guaranteed loan system must generate and transmit dunning letters to debtors with past-due loan accounts.	JFMIP SR-00-01, 53
12.11.07			A guaranteed loan system must identify debtors who do not respond to dunning letters within a specified time period.	JFMIP SR-00-01, 53
12.11.08			A guaranteed loan system must track demand letters and borrower responses in order to document borrower due process notification (and borrower willingness and ability to repay debt).	JFMIP SR-00-01, 53
12.11.09			A guaranteed loan system must track and document debtor appeals received in response to demands for payment.	JFMIP SR-00-01, 53
12.11.10		C	A guaranteed loan system must have the capability to provide automated support to the collection process. Support could be provided for activities such as contacting a delinquent borrower by phone; documenting contacts with a debtor and the results; documenting installment payments, rescheduling agreements, and debt compromise; generating management reports; and tracking the performance of individual agency collectors.	JFMIP SR-00-01, 53
12.11.11			A guaranteed loan system must identify accounts eligible for referral to the Treasury Offset Program (TOP).	JFMIP SR-00-01, 53
12.11.12			Version 3 – This requirement deleted	
12.11.13			A guaranteed loan system must generate written notification to the borrower that includes the following: <ul style="list-style-type: none"> <li>• the nature and the amount of the debt,</li> <li>• the intention of the agency to collect the debt through administrative offset,</li> <li>• an explanation of the rights of the debtor,</li> <li>• an offer to provide the debtor an opportunity to inspect and copy the records of the agency with respect to the debt,</li> </ul> -and an offer to enter into a written repayment with the agency.	JFMIP SR-00-01, 53
12.11.14			A guaranteed loan system must identify, at the end of the notification period, the debtors that remain delinquent and are eligible for referral.	JFMIP SR-00-01, 53
12.11.15			A guaranteed loan system must generate written notices informing the borrower of the agency's intention to initiate proceedings to collect the debt through deduction from pay, the nature and amount of the debt to be collected, and the debtor's rights.	JFMIP SR-00-01, 54
12.11.16			A guaranteed loan system must update the information store to reflect TOP status.	JFMIP SR-00-01, 54

Req. ID.	Value Added?	Change Type	Requirement	Source(s)
12.11.17			Version 3 – This requirement deleted	
12.11.18			A guaranteed loan system must apply collections received through the TOP process to debtor accounts in accordance with applicable payments application rules.	JFMIP SR-00-01, 54
12.11.19			Version 3 – This requirement deleted	
12.11.20			A guaranteed loan system must interface with the core financial system to record receipts remitted to the agency.	JFMIP SR-00-01, 54
12.11.21			A guaranteed loan system must compare delinquent account data to agency's program collection referral criteria to select delinquent loan accounts for referral to collection agencies.	JFMIP SR-00-01, 54
12.11.22		C	A guaranteed loan system must sort and group delinquent loan accounts based on type of debt (consumer or commercial), age of debt, and location of debtor.	JFMIP SR-00-01, 54
12.11.23			A guaranteed loan system must calculate outstanding interest, penalties, and administrative charges for each delinquent loan account to be referred.	JFMIP SR-00-01, 54
12.11.24			A guaranteed loan system must assign selected delinquent loan account groupings to appropriate collection agencies based on collection agency selection criteria for agency programs.	JFMIP SR-00-01, 54
12.11.25			A guaranteed loan system must document that the delinquent account has been referred to a collection agency.	JFMIP SR-00-01, 54
12.11.26			A guaranteed loan system must generate and receive electronic transmissions of account balance data and status updates to and from collection agencies.	JFMIP SR-00-01, 55
12.11.27			A guaranteed loan system must record receipts remitted to the collection agency and forwarded to the agency.	JFMIP SR-00-01, 55
12.11.28			A guaranteed loan system must update the acquired loan information store to reflect receipts, adjustments, and other status changes, including rescheduling, compromise, and other resolution decisions.	JFMIP SR-00-01, 55
12.11.29			A guaranteed loan system must accept and match collection agency invoices with agency records.	JFMIP SR-00-01, 55
12.11.30			A guaranteed loan system must request, reconcile, and record returned accounts from collection agencies.	JFMIP SR-00-01, 55
12.11.31			A guaranteed loan system must interface with the core financial system to record collections processed through collection agencies.	JFMIP SR-00-01, 55
12.11.32			A guaranteed loan system must compare delinquent loan account information against the agency's litigation referral criteria to identify delinquent loan accounts eligible for referral. Support identification of accounts to be referred to counsel for filing of proof of claim based on documentation that a debtor has declared bankruptcy.	JFMIP SR-00-01, 55



Req. ID.	Value Added?	Change Type	Requirement	Source(s)
12.11.33			A guaranteed loan system must provide an electronic interface with credit bureaus to obtain credit bureau reports that will enable assessment of the debtor's ability to repay before a claim is referred to legal counsel.	JFMIP SR-00-01, 55
12.11.34			A guaranteed loan system must calculate the outstanding balance, including principal, interest penalties, and administrative charges, for each delinquent loan account to be referred to legal counsel.	JFMIP SR-00-01, 55
12.11.35			A guaranteed loan system must generate the Claims Collection Litigation Report (CCLR). The CCLR is used to capture collection actions and current debtor information and transmit this information to DOJ.	JFMIP SR-00-01, 55
12.11.36			A guaranteed loan system must receive electronic transmissions of account data and status updates to and from DOJ's Central Intake Facility or the agency's Office of General Counsel's (OGC) automated system for referrals.	JFMIP SR-00-01, 55
12.11.37			A guaranteed loan system must update the loan status to reflect referral for litigation so that the loan can be excluded from other collection actions and to alert the agency to obtain approval from counsel before accepting voluntary debtor payment.	JFMIP SR-00-01, 55
12.11.38			A guaranteed loan system must track filing of pleadings and other motions, including proofs of claims in bankruptcy to ensure swift legal action and to monitor litigation activity.	JFMIP SR-00-01, 55
12.11.39			A guaranteed loan system must match agency litigation referrals with DOJ listing of agency litigation referrals.	JFMIP SR-00-01, 55
12.11.40			A guaranteed loan system must record and track recovery of judgment decisions.	JFMIP SR-00-01, 55
12.11.41			A guaranteed loan system must update the loan information store to reflect receipts and adjustments.	JFMIP SR-00-01, 55
12.11.42			A guaranteed loan system must interface with the core financial system to record any collections resulting from litigation.	JFMIP SR-00-01, 55
12.11.43			A guaranteed loan system must offset delinquent debts internally before referral to TOP, where applicable.	JFMIP SR-00-01, 53
12.11.44			A guaranteed loan system must transmit to TOP eligible new debts, and increase, decrease, or delete previously reported debts.	JFMIP SR-00-01, 53
12.11.45			A guaranteed loan system must record offset fees in accordance with agency program requirements.	JFMIP SR-00-01, 54
12.11.46			A guaranteed loan system must update the core financial system to record collections from TOP.	JFMIP SR-00-01, 54
12.11.47			A guaranteed loan system must process agency refunds given to borrowers erroneously and offset and transmit this information to Treasury in a timely manner.	JFMIP SR-00-01, 54
12.11.48			A guaranteed loan system must record refunds given by Treasury and adjust the loan information store accordingly.	JFMIP SR-00-01, 54



Req. ID.	Value Added?	Change Type	Requirement	Source(s)
12.11.49			A guaranteed loan system must document that the wage garnishment order was sent to the employer.	JFMIP SR-00-01, 54
12.11.50			A guaranteed loan system must provide ad hoc reporting capability needed to monitor the amount recovered through nonfederal wage garnishment.	JFMIP SR-00-01, 54
12.11.51			A guaranteed loan system must document that agency provided debtors a hearing, when requested.	JFMIP SR-00-01, 54
12.11.52			A guaranteed loan system must apply collections received through wage garnishment according to agency application rules.	JFMIP SR-00-01, 54
12.11.53	Y		The system should identify delinquent commercial and consumer accounts for reporting to CAIVRS by comparing reporting criteria to delinquent loan data.	JFMIP SR-00-01, 52
12.11.54	Y		The system should generate (or include in demand letters) a notice to inform the borrower of the referral of a delinquent debt to CAIVRS in accordance with regulations.	JFMIP SR-00-01, 52
12.11.55			A guaranteed loan system must generate payment to the collection agency for services rendered through the core financial system.	JFMIP SR-00-01, 55
12.11.56			A guaranteed loan system must have the capability to compare delinquent loan account information to agency program write-off criteria to select delinquent loan accounts for possible loan write-off.	JFMIP SR-00-01, 56
12.11.57			A guaranteed loan system must have the capability to classify debtors based on financial profile and ability to repay. Indicators of the financial well being of a debtor include debtor financial statements, credit bureau reports, and payment receipt history.	JFMIP SR-00-01, 56
12.11.58			A guaranteed loan system must have the capability to produce a CCLR for each loan account to be referred to agency counsel or the (DOJ) for approval of termination of collection action. The system must update the loan status to reflect the referral.	JFMIP SR-00-01, 56
12.11.59			A guaranteed loan system must have the capability to update the loan information store to reflect approval or disapproval by agency counsel or the DOJ for termination of collection action.	JFMIP SR-00-01, 56
12.11.60			A guaranteed loan system must have the capability to update the loan information store and provide an automated interface with the core financial system to record the write-off of the receivable.	JFMIP SR-00-01, 56
12.11.61			A guaranteed loan system must have the capability to maintain a suspense file of inactive (written-off) loan accounts.	JFMIP SR-00-01, 57
12.11.62			A guaranteed loan system must have the capability to reactivate written-off loan accounts at a system user's request if the debtor's financial status or the account status changes.	JFMIP SR-00-01, 57
12.11.63			A guaranteed loan system must have the capability to compare loan account data to agency closeout criteria to identify debtor accounts eligible for closeout and 1099-C reporting.	JFMIP SR-00-01, 57

Req. ID.	Value Added?	Change Type	Requirement	Source(s)
12.11.64			A guaranteed loan system must have the capability to prepare and send a Form 1099-C to the IRS if the debtor has not responded within the required time period.	JFMIP SR-00-01, 57
12.11.65			A guaranteed loan system must have the capability to update the loan information store to reflect receipts, adjustments, and other status changes, including rescheduling, compromise, and other resolution decisions.	JFMIP SR-00-01, 57
12.11.66			A guaranteed loan system must have the capability to retain electronic summary records of closeout account activity for a period of five years for use in agency screening of new loan applications.	JFMIP SR-00-01, 57
12.11.67			A guaranteed loan system must have the capability to provide at least the following types of management information: detailed transaction history, standard management control/activity, exceptions, trend analysis/performance, and collection contractor compensation.	JFMIP SR-00-01, 58
<b>12 Accounting Requirements</b>				
12.12.01			A guaranteed loan system must record as a liability the present value of estimated net cash outflows of the outstanding Post-1991 guaranteed loans. Disclosure is made of the face value of loans outstanding and the amount guaranteed.	SFFAS-2, 23; DoDFMR, Volume 12, Chapter 4, 040202B
12.12.02		C	A guaranteed loan system must record a subsidy expense for Post-1991 guaranteed loans disbursed during a fiscal year. The amount of the subsidy expense equals the present value of estimated cash outflows over the life of the loans minus the present value of estimated cash inflows, discounted at the interest rate of marketable Treasury securities with a similar maturity term, applicable to the period during which the loans are disbursed.	SFFAS-2, 24; DoDFMR, Volume 12, Chapter 4, 040202C
12.12.03		C	A guaranteed loan system must record the components of the subsidy expense of new loan guarantees separately among interest subsidy costs, default costs, fees and other collections, and other subsidy costs for the fiscal year during which new guaranteed loans are disbursed.	SFFAS-2, 25; DoDFMR, Volume 12, Chapter 4, 040202C1
12.12.04			A guaranteed loan system must record default costs for loan guarantees that result from any anticipated deviation, other than prepayments, by the borrowers from the payment schedule in the loan contracts.	SFFAS-2, 27; DoDFMR, Volume 12, Chapter 4, 040202C3
12.12.05			A guaranteed loan system must accrue and compound interest on loan guarantee liabilities at the interest rate that was originally used to calculate the present value of the loan guarantee liabilities when the guaranteed loans were disbursed. (The accrued interest is recorded as interest expense.)	SFFAS-2, 31; DoDFMR, Volume 12, Chapter 4, 040202D1
12.12.06		C	A guaranteed loan system must compute a re-estimate of the	SFFAS-2, 32;

Req. ID.	Value Added?	Change Type	Requirement	Source(s)
			subsidy cost allowance for loan guarantee liabilities each year as of the date of the financial statements. This includes interest rate re-estimates and technical/default re-estimates and must take into account all factors that may have affected the estimate of each component of the cash flow, including prepayments, defaults, delinquencies, and recoveries.	DoDFMR, Volume 12, Chapter 4, 040202D2
12.12.07			A guaranteed loan system must record any increase or decrease in the subsidy cost allowance or the loan guarantee liability resulting from the re-estimates as a subsidy expense (or a reduction in subsidy expense). The expense must be recorded for the current reporting period.	SFFAS-2, 32; DoDFMR, Volume 12, Chapter 4, 040202D2
12.12.08			A guaranteed loan system must record interest accrued on the liability of loan guarantees as interest expense.	SFFAS-2, 37; DoDFMR, Volume 12, Chapter 4, 040202D1, 040402F
12.12.09			A guaranteed loan system must record costs for administering credit activities, such as salaries, legal fees, and office costs, that are for credit policy evaluation, loan and loan guarantee origination, closing, servicing, monitoring, maintaining accounting and computer systems; and other credit administrative purposes, as administrative expense.	SFFAS-2, 38; DoDFMR, Volume 12, Chapter 4, 040202F
12.12.10			A guaranteed loan system must record losses and liabilities for loan guarantees committed before October 1, 1992, when it is more likely than not that the loan guarantee will require a future cash outflow to pay default claims.	SFFAS-2, 39; DoDFMR, Volume 12, Chapter 4, 040202G
12.12.11		C	A guaranteed loan system must re-estimate the liability each year as of the date of the financial statements.	SFFAS-2, 39; DoDFMR, Volume 12, Chapter 4, 040202G1
12.12.12			A guaranteed loan system must record modification costs as an expense when loan guarantees are modified.	SFFAS-2, 49; DoDFMR, Volume 12, Chapter 4, 040202J
12.12.13			A guaranteed loan system must record any difference between the change in liability and the cost of modification of loan guarantees as a gain or loss.	SFFAS-2, 52; DoDFMR, Volume 12, Chapter 4, 040202J3
12.12.14			A guaranteed loan system must record, for post-1991 loan guarantees, the modification adjustment transfer paid or received to offset the gain or loss as a financing source.	SFFAS-2, 52; DoDFMR, Volume 12,

Req. ID.	Value Added?	Change Type	Requirement	Source(s)
				Chapter 4, 040202J3
12.12.15			A guaranteed loan system must, for loan sales with recourse, record estimated potential losses under guarantee obligations (liabilities) at their present value.	SFFAS-2, 54
12.12.16		C	A guaranteed loan system must record property transferred from borrowers to a federal credit program, through foreclosure or other means, in partial or full settlement as compensation for losses that the government sustained under post-1991 loan guarantees. The foreclosed property is an asset recorded at the present value of estimated future net cash inflows discounted at the original discount rate.	SFFAS-2, 57; DoDFMR, Volume 12, Chapter 4, 040202L
12.12.17		A	A guaranteed loan system must recognize acquired loans, through foreclosure, at the present value of their estimated net cash inflows from selling the loans or from collecting payments from the borrowers, discounted at the original discount rate.	SFFAS-2, 59; DoDFMR, Volume 12, Chapter 4, 040202L2
12.12.18		A	A guaranteed loan system must record assets acquired, in full or partial settlement of Post-1991 guaranteed loans, at the present value of the government's claim against the borrowers is reduced by the amount settled as a result of the foreclosure.	SFFAS-2, 60; DoDFMR, Volume 12, Chapter 4, 040202L3
12.12.19		A	The guaranteed loan system must recognize negative subsidies, when the guaranteed loan is estimated to make a profit apart from administrative costs, as a direct reduction in expense, not as revenue, gain or other financing source.	SFFAS-18, 10; DoDFMR, Volume 4, Chapter 16, App A-9, F7
12.12.20		A	A guaranteed loan system must record the interest subsidy costs of loan guarantees which equals the present value of estimated interest supplement payments.	DoDFMR, Volume 12, Chapter 4 040202C.2, SFFAS-2, 26
12.12.21		A	A guaranteed loan system must record the fees and other collections for a loan guarantee. These costs are recognized as a deduction for subsidy costs.	DoDFMR, Volume 12, Chapter 4 040202C.4, SFFAS-2, 28
12.12.22		A	A guaranteed loan system must record the Other subsidy costs for a loan guarantee. These costs consist of cash flows that are not included in calculating the interest or default subsidy costs, or in fees and other collections.	DoDFMR, Volume 12, Chapter 4 040202C.5, SFFAS-2, 29
12.12.23		A	A guaranteed loan system must estimate default costs by: (a) loan performance experience; (b) current and forecasted international, national, or regional economic conditions that may affect the performance of the loans; (c) financial and other relevant	DoDFMR, Volume 12, Chapter 4, 040202E;

Req. ID.	Value Added?	Change Type	Requirement	Source(s)
			characteristics of borrowers; (d) the value of collateral to loan balance; (e) changes in recoverable value of collateral; and (f) newly developed events that would affect the performance of the loan. Improvements in methods to reestimate defaults also are considered.	SFFAS-2, 34 &35
12.12.24		A	A guaranteed loan system must use a systematic methodology, such as an econometric model, to project default costs of each risk category. If individual accounts with significant amounts carry a high weight in risk exposure, an analysis of the individual accounts is warranted in making the default cost estimate for that category.	DoDFMR, Volume 12, Chapter 4, 040202E; SFFAS-2, 34 &35
12.12.25		A	A guaranteed loan system must change the existing book value of the liability of modified post-1991 loan guarantees to an amount equal to the present value of net cash outflows projected under the modified terms from the time of modification to the maturity of those loans, discounted at the original discount rate (the rate that originally is used to calculate the present value of the liability when the guaranteed loans were disbursed).	DoDFMR, Volume 12, Chapter 4, 040202J1, SFFAS-2, 50
12.12.26		A	A guaranteed loan system must modify pre-1992 loan guarantees directly. The modified loan guarantee is transferred to a financing account and the existing book value of the liability of the modified loan guarantees is changed to an amount equal to its post modification liability. Any subsequent modification is treated as a modification of a post-1991 loan guarantee. When a pre-1992 loan guarantee is indirectly modified, that loan guarantee is kept in a liquidating account. The liability of such a loan guarantee is reassessed and adjusted to reflect any change in the liability resulting from the modification.	DoDFMR, Volume 12, Chapter 4, 040202J2, SFFAS-2, 51
<b>13 Reporting</b>				
12.13.01			Version 4 - This requirement deleted	
12.13.02			The system must support the disclosure of the nature of the modifications of loan guarantees, the discount rate used in calculating the modification expense, and the basis for recognizing a gain or loss related to the modification, within notes to the financial statements.	SFFAS-2, 56; DoDFMR, Volume 12, Chapter 4, 040202K
12.13.03			The guaranteed loan system shall provide information to support the reconciliation between the beginning and ending balances of the loan guarantee liability, in accordance with the disclosure requirements of SFFAS No. 18, Amendments to Accounting Standards for Direct Loans and Loan Guarantees' in SFFAS No. 2.	SFFAS-18, 10; DoDFMR, Volume 12, Chapter 4, 040202N
12.13.04		A	The guaranteed loan system shall provide information to support the amounts reported as guaranteed payments made on behalf of borrowers within notes of the financial statements.	DoDFMR, Volume 6B, Chapter 10, 101001B3
12.13.05		A	The guaranteed loan system shall report information on defaulted guaranteed loans from post-1991 guarantees within the notes to the	DoDFMR, Volume 6B, 12-23

Req. ID.	Value Added?	Change Type	Requirement	Source(s)
			financial statements.	Chapter 10, 101019
12.13.06	A		The guaranteed loan system shall report the defaulted guaranteed loans receivable (gross), the interest receivable, the estimated value of related foreclosed property, the allowance for subsidy cost (present value), and the value of assets related to defaulted guaranteed loans receivable within the notes to the financial statements.	DoDFMR, Volume 6B, Chapter 10, 101019A
12.13.07	A		The guaranteed loan system shall report the total value of assets related to defaulted guaranteed loans receivable within the notes to the financial statements.	DoDFMR, Volume 6B, Chapter 10, 101019C
12.13.08	A		The guaranteed loan system shall identify other information related to guaranteed loan programs including (1) changes from the prior year's accounting methods of foreclosed property, if any; (2) restrictions on the use/disposal of the foreclosed property; (3) number of foreclosed properties held and average holding period by type or category; and (4) number of properties for which foreclosure proceedings are in process at the end of the period.	DoDFMR, Volume 6B, Chapter 10, 101019D
12.13.09	A		The guaranteed loan system shall disclose management's method for accruing interest revenue and recording interest receivable, and management's policy for accruing interest on nonperforming defaulted guaranteed loans within the notes to the financial statements.	DoDFMR, Volume 6B, Chapter 10, 101019D
12.13.10	A		The guaranteed loan system shall present outstanding guaranteed loans within the notes to the financial statements.	DoDFMR, Volume 6B, Chapter 10, 101021
12.13.11	A		The guaranteed loan system shall present the present value of liabilities for post FY 1991 loan guarantees within the notes to the financial statements.	DoDFMR, Volume 6B, Chapter 10, 101022
12.13.12	A		The guaranteed loan system shall present subsidy expense for post FY 1991 loan guarantees within the notes to the financial statements.	DoDFMR, Volume 6B, Chapter 10, 101025
12.13.13	A		The guaranteed loan system shall present subsidy rates for loan guarantees within the notes to the financial statements.	DoDFMR, Volume 6B, Chapter 10, 101028
12.13.14	A		The guaranteed loan system shall present a schedule for reconciling loan guarantee liability balances for post FY 1991 loan guarantees within the notes to the financial statements.	DoDFMR, Volume 6B, Chapter 10, 101028
12.13.15	A		The guaranteed loan system shall report the portions of salaries and other administrative expenses that have been accounted for in	DoDFMR, Volume 6B,

Req. ID.	Value Added?	Change Type	Requirement	Source(s)
			support of the loan guarantee programs within the notes to the financial statements.	Chapter 10, 101035B
12.13.16		A	The guaranteed loan system must be capable of producing a complete transaction history of each loan.	JFMIP SR-00-01, 63
12.13.17		A	The guaranteed loan systems must be capable of supporting the external reporting requirements of OMB and Treasury, including those associated with the Federal Credit Reform Act (FCRA) of 1990 and the CFO Act of 1990.	JFMIP SR-00-01, 63



**C13. CHAPTER 13**

**GRANTS**

Various federal agencies operate grant programs in which they provide financial assistance to researchers, corporations, universities and colleges, etc. for research, or specified activities/projects. Grant programs, for which payments are made, should be based on specific program objectives.

Agencies involved in grant programs are required to determine grantees' eligibility, execute grant agreements, award funds, and administer the grant. Grant payments may be made in advance or on a reimbursable basis as costs are incurred by the grantee.

## Grants

### Functional Requirements

1. Commitments
2. Decommitments
3. Obligations
4. Payments
5. Cost Accruals
6. Financial Reports
7. Grant Closeout
8. General Systems Requirements
9. Interest Collections

Req. ID	Value Added?	Change Type	Requirement	Source(s)
<b>01 Commitments</b>				
13.01.01			Version 3 - This requirement deleted	
13.01.02	Y		<p>The system should support the process of initiating commitment requests including the following data elements:</p> <ul style="list-style-type: none"> <li>• commitment request identifier</li> <li>• requisition date</li> <li>• corresponding proposal identifier</li> <li>• funding dollar amount</li> <li>• fund code(s)/appropriation code(s)</li> <li>• accounting code</li> <li>• budget year(s) of funding</li> <li>• name of the individual initiating the commitment</li> <li>• object classification</li> <li>• catalog of federal domestic assistance (CFDA) number</li> </ul>	JFMIP SR-00-3, 13
13.01.03	Y		The system should support the ability to route the commitment request to the approving official(s).	JFMIP SR-00-3, 13
13.01.04	Y		<p>The system should support the ability to review approved commitment requests against edits such as:</p> <ul style="list-style-type: none"> <li>• verify authority of approving officials</li> <li>• validate commitment data input by requestor</li> <li>• verify accounting code(s)</li> <li>• verify funds availability</li> <li>• provide controls to prevent processing a duplicate document.</li> </ul>	JFMIP SR-00-3, 13 & 14
13.01.05	Y	C	The system should be capable of committing funds and posting transactions to the standard general ledger (SGL).	JFMIP SR-00-3, 14, DoDFMR, Volume 12, Chapter 5, 050205
13.01.06	Y	C	The system should support notifying the procurement/grants office to start negotiation of grant with potential grantee.	JFMIP SR-00-3, 14, DoDFMR, Volume 12,

Req. ID	Value Added?	Change Type	Requirement	Source(s)
13.01.07	Y		The system should support the decision to fund a grant, which occurs after the proposal application process (involving application receipt, review, and selection) has been completed.	Chapter 5 JFMIP SR-00-3, 13
<b>02 Decommittments</b>				
13.02.01 – 13.02.05			Version 3 - These requirements deleted	
13.02.06	Y		The system should support the initiation of decommitment requests. The request should be automatically transmitted to the proper financial official(s). The system should also be capable of maintaining organization specific budgetary and program data regarding request.	JFMIP SR-00-3, 16
13.02.07	Y		The system should be able to process approved decommitments through a series of edit checks such as: (1) verify authority of approving official(s), (2) validate data input by requestor, CFDA Number.	JFMIP SR-00-3, 16
13.02.08	Y		The system should be able to decommit funds and post the transaction to the standard general ledger.	JFMIP SR-00-3, 16
13.02.09	Y		The system should support notifying program office staff of decommitments processed.	JFMIP SR-00-3, 16
13.02.10	Y		The system should support conversion of outstanding commitments to valid obligations or their decommitment before the expiration date of the funds committed.	JFMIP SR-00-3, 16
<b>03 Obligations</b>				
13.03.01 – 13.03.02			Version 3 - These requirements deleted	
13.03.03			The system must be able to record obligations of funds. It must also be able to maintain chronological order of commitments, obligations, and payments for multiple appropriations or other funding sources.	JFMIP SR-00-3, 18
13.03.04		C	The system must be able to capture data elements such as: <ul style="list-style-type: none"> <li>• Grant Number- Grantee or Recipient Name</li> <li>• Grantee Identifier</li> <li>• Grant Purpose</li> <li>• Dollar Amount</li> <li>• Accounting Classification Data</li> <li>• Tax Payer Identification</li> <li>• CFDA Number.</li> </ul>	JFMIP SR-00-3, 18 & 20; DoDFMR, Volume 12, Chapter 5
13.03.05		C	The system must allow for transactions to be posted to the standard general ledger (SGL).	JFMIP SR-00-3, 20; DoDFMR, Volume 12,

Req. ID	Value Added?	Change Type	Requirement	Source(s)
13.03.06		C	The system must support the preparation and review of a grant agreement document and provide for approval or disapproval of obligations.	Chapter 5 JFMIP SR-00-3, 18, DoDFMR, Volume 12, Chapter 5
13.03.07			The system must support the processing of approved obligations through the following edit checks: <ul style="list-style-type: none"> <li>• verify authority of obligating officials</li> <li>• validate grant obligation against edits in the core financial system</li> <li>• verify funds availability</li> <li>• validate input data, including the CFDA number</li> <li>• provide controls to prevent a duplicate obligation</li> </ul>	JFMIP SR-00-3, 18

#### 04 Payments

13.04.01 – 13.04.03			Version 3 - These requirements deleted	
13.04.04			The system must have the ability to perform edit checks on payment request for missing data elements, clerical errors, and internal logic. The system must also have the ability to perform non-routine edit checks installed by the Federal awarding agency such as: <ul style="list-style-type: none"> <li>• verification whether the grantee is delinquent in submitting financial reports</li> <li>• verification of funds availability</li> <li>• controls to prevent processing a duplicate payment.</li> </ul>	JFMIP SR-00-3, 21
13.04.05			The system must be able to flag a grantee's account if the grantee is subject to sanctions requiring the withholding of payments.	JFMIP SR-00-3, 24
13.04.06		C	The system must be able to support the disbursement of funds to the grantee's financial institution in addition to posting the transaction to the Standard General Ledger.	JFMIP SR-00-3, 24; DoDFMR, Volume 12, Chapter 5
13.04.07			The system must be capable of recording the receipt of payment requests from grantees.	JFMIP SR-00-3, 21
13.04.08			The system must support optional data elements in payment request such as: <ul style="list-style-type: none"> <li>• Grantee Name and Identifier</li> <li>• Amounts Requested</li> <li>• Grantee Official Authorized to Submit Request</li> <li>• Authorized Grantee's Information</li> <li>• Amount of Funds Authorized</li> <li>• Amount Approved</li> <li>• Amount Disallowed</li> <li>• Program Funding Codes</li> </ul>	JFMIP SR-00-3, 21

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			<ul style="list-style-type: none"> <li>• Appropriation Code(s).</li> </ul>	
13.04.09		C	The system must have the ability to review payment request.	JFMIP SR-00-3, 21; DoDFMR, Volume 12, Chapter 5

## 05 Cost Accruals

13.05.01 – 13.05.05			Version 3 - These requirements deleted	
13.05.06		C	<p>The system must maintain various data such as:</p> <ul style="list-style-type: none"> <li>• internal historical financial data</li> <li>• criteria/structure of agency programs</li> <li>• relevant external information on the timing and nature of recipients' cash flows</li> </ul>	JFMIP SR-00-3, 25; DoDFMR, Volume 12, Chapter 5
13.05.07		C	The system must maintain the amounts disbursed to grantees during each year and the amounts of expenses reported by the grantee. Other data such as grant award amounts and remittances should be included in the information database.	JFMIP SR-00-3, 25; DoDFMR, Volume 12, Chapter 5
13.05.08		C	The system must either have a format structured to facilitate accrual accounting or provide an alternate process that will calculate an accrual estimate.	JFMIP SR-00-3, 25; DoDFMR, Volume 12, Chapter 5
13.05.09			<p>The system must support the following process steps:</p> <ul style="list-style-type: none"> <li>• initiate the accrual process</li> <li>• update AP program accrual files</li> <li>• run AP program accrual file</li> <li>• review/approve program results/approve</li> <li>• post the grant accrual amount.</li> </ul>	JFMIP SR-00-3, 26

## 06 Financial Reports

13.06.01 – 13.06.02			Version 3 - These requirements deleted	
13.06.03			Version 4 - This requirement deleted	
13.06.04			The system must be able to receive financial reports electronically that will feed automatically into the grants financial report process.	JFMIP SR-00-3, 32
13.06.05			<p>The system must be able to review reports and verify for:</p> <ul style="list-style-type: none"> <li>• completeness- mathematical correctness</li> <li>• validity of information such as grant numbers and award numbers</li> <li>• proper certification- assurance that amounts reported as</li> </ul>	JFMIP SR-00-3, 32

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			expenditures do not exceed the balance of funds available	
			<ul style="list-style-type: none"> <li>• provide controls to prevent processing duplicate reports</li> <li>• reports failing the edit process are returned to the grantee.</li> </ul>	
13.06.06			The system must be capable of preparing specific transactions relating to the expenditure of funds. These transactions must be posted to the Standard General Ledger.	JFMIP SR-00-3, 32
13.06.07		C	The system must maintain sufficient and appropriate information for reconciliation with the agency's core financial system.	JFMIP SR-00-3, 32; DoDFMR, Volume 12, Chapter 5
13.06.08			The system must support the initiation of the financial report process by providing the ability to: <ul style="list-style-type: none"> <li>• review electronic files of the grant and grantee</li> <li>• select and review specific items (data) from these files</li> <li>• compare the selected data to data previously stored in the FRP</li> </ul>	JFMIP SR-00-3, 30
13.06.09			The system must be capable of updating the FRP file. Data should include the grantee's identification number, types of grants received, grant identifying number, dollar amounts, time period of performance, grantee's financial history by grant, and other data considered important by the granting agency.	JFMIP SR-00-3, 30
<b>07 Grant Closeout</b>				
13.07.01			The system must support the following major processes for grant closeout: <ul style="list-style-type: none"> <li>• Financial Status Report (FSR) Closing Process</li> <li>• Federal Cash Transaction Report (FCTR) Process</li> <li>• Post Closing Collections-Reconciliation</li> </ul>	JFMIP SR-00-3, 34
<b>08 General Systems Requirements</b>				
13.08.01			The system must provide system flexibility in accepting data input from multiple media so that it can recognize the unique data input requirements of interface systems.	JFMIP SR-00-3, 36
13.08.02			The system must subject all transactions from interfacing systems to the grant financial system edits and validation.	JFMIP SR-00-3, 36
13.08.03			The system must provide system capability to customize data input, processing rules, and edit criteria. It must also provide flexibility in defining internal operational procedures and in supporting agency requirements.	JFMIP SR-00-3, 36
13.08.04			The system must provide the capability to identify and process information from other systems that enter and update the standard grant financial system.	JFMIP SR-00-3, 36
13.08.05			The system must provide the capability to allow users to customize output for reporting and providing interfaces to other systems necessary to meet agency requirements for external	JFMIP SR-00-3, 36

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			processing (e.g., general ledger posting, budget formulation, budget reconciliation and budget execution).	
13.08.06			The system must capture the transaction dates in order to ensure compliance with the Cash Management Improvement Act.	JFMIP SR-00-3, 36
13.08.07			The system must capture information to comply with reporting and referral requirements of the Debt Collection Improvement Act of 1996.	JFMIP SR-00-3, 36
13.08.08			The system must capture information necessary to report on property, plant, and equipment in the hands of grantees as required by Statement of Federal Financial Accounting Standards No. 6 (SFFAS No. 6) Accounting for Property, Plant and Equipment.	JFMIP SR-00-3, 36; SFFAS 6
13.08.09		C	The system must capture financial information necessary to comply with OMB Circular A-110 Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations (11/19/93, amended 9/30/99).	JFMIP SR-00-3, 36; DoDFMR, Volume 12, Chapter 5

## 09 Interest Collections

13.09.01			The system must support interest earned on advances of Federal funds by state agencies, instrumentalities, and fiscal agents as governed by the Cash Management Improvement Act (CMIA) of 1996.	JFMIP SR-00-3, 33
13.09.02			The system must support interest earned on Federal advances by other grantee organizations as governed by OMB Circular A-110, Grants Management Common Rule, or program regulations as applicable.	JFMIP SR-00-3, 33



## **C14. CHAPTER 14**

### **AUDIT TRAILS AND SYSTEM CONTROLS**

Financial management systems must be able to record and keep track of financial transactions and related information in order to provide a basis for central financial control. Audit trails--documentation of transactions from their inception to final disposition and reporting in the books of original entry--are critical to providing support for transactions and account balances. While audit trails are essential to auditors and system evaluators, they are also necessary for the day-to-day operations of systems. Reliable audit trails permit verification of transactions to ensure they are properly recorded, classified, coded and posted to all affected accounts. Additionally, audit trails allow for the detection and tracing of rejected or suspended transactions and correction in a timely manner. All transactions, including computer-generated computations, must be traceable to individual source records. Adequate audit trails allow tracing from source documents of financial events to general ledger account balances through successive levels of summarization and financial reports/statements. Tracing summarized information backward from the reporting entity level to the transaction source level is a tedious and demanding job; however, documentation is accessible through the successive levels of summarization if the audit community has the available resources.

Commensurate with reliable documentation for transactions are adequate systems controls and documentation. Financial management systems must comply with a myriad of functional and technical requirements to ensure DoD's financial management and accounting objectives are met in an economical and efficient manner. OMB, FSIO, GAO, and DoD promulgate systems requirements. The design of an accounting system must include the required interfaces with other systems or connections within the various segments of the immediate accounting system. System documentation should be detailed and comprehensive and include the internal controls incorporated in the system. Such documentation should be in enough detail to be understood by computer personnel and/or systems accountants assigned to develop applicable software. Documentation also provides information used to test systems to ensure they process transactions and financial data in accordance with requirements.

## **Audit Trails and System Controls**

### **Functional Requirements**

1. Audit Trails (Transaction Documentation)
2. System Controls and Documentation
3. General Controls
4. System Access

Req. ID	Value Added?	Change Type	Requirement	Source(s)
<b>01 Audit Trails (Transaction Documentation)</b>				
14.01.01		C	The system must generate an audit trail of transactions recorded as a document moves from its source through all document statuses. The initial source may be documents that were entered online, system-generated, interfaced from other systems or modules, or converted during implementations or software upgrades.	FSIO OFFM-N0-0106, req. SME-01
14.01.02			Version 4 - This requirement deleted	
14.01.03		C	The system must deliver the capability to restore archived data based on agency-defined criteria such as date, accounting period, or vendor/customer.	FSIO OFFM-N0-0106, req. TLI-08
14.01.04		C	The system must deliver a document archiving capability. Include the ability to define, establish, and maintain archival criteria, such as date, accounting period, closed items, and vendors/customers inactive for a specific time period. Archiving of closed or completed detail transactions must not affect related general ledger account balances.	FSIO OFFM-N0-0106, req. TLI-06
14.01.05		C	The system must re-open a closed document to allow further processing against it, without requiring a new or amended document number.	FSIO OFFM-N0-0106, req. SMC-07
14.01.06			Version 3 - This requirement deleted	
14.01.07		C	The system must support data archiving and record retention in accordance with rules published by the National Archives and Records Administration (NARA), GAO, and National Institute of Standards and Technology (NIST).	FSIO OFFM-N0-0106, req. TLI-07
14.01.08			Version 3 - This requirement deleted	
14.01.09		C	The system must capture all document change events (additions, modifications and cancellations), including the date/time and User ID.	FSIO OFFM-N0-0106, req. SME-02
14.01.10			Version 3 - This requirement deleted	
14.01.11			Version 4 - These requirements deleted	
14.01.12				
14.01.13			Version 3 - This requirement deleted	
14.01.14		C	The system must suspend documents that fail transaction	FSIO OFFM-

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			processing edits, funds control edits, or tolerance checks.	N0-0106, req. SMB-13
14.01.15		D	Version 5 - This requirement deleted	
14.01.16			Version 3 - This requirement deleted	
14.01.17			Version 3 - This requirement deleted	
14.01.18			Version 3 - This requirement deleted	
14.01.19			Version 3 - This requirement deleted	
14.01.20		C	The system must record the numbers, types, and dollar amounts of transactions received from customers, as well as those generated by DFAS, are processed timely and entered accurately into the finance and accounting systems.	DoDFMR, Volume 6A, Chapter 2, 020203, B.2.
14.01.21		C	The system must ensure specific edits are applied by type of transaction in each finance or accounting system. Those transactions failing to pass edits, and/or otherwise not entered, shall be controlled and assigned for research and correction by DFAS and/or the customer and, to the degree feasible, are temporarily, recorded in suspense accounts in the accounting system.	DoDFMR, Volume 6A, Chapter 2, 020203, B.4.
14.01.22			Version 3 - This requirement deleted	
14.01.23			Version 3 - This requirement deleted	
14.01.24			Major sources of data provided to the accounting and reporting systems must be documented and a copy of the documentation provided to the customer for their information and appropriate action, if required.	DoDFMR, Volume 6A, Chapter 2, 020203, B.8.
14.01.25		C	The system must generate the Daily GL and Subsidiary Ledger Exception Report. Result is a list of GL control accounts by internal fund code whose balances differ from the subsidiary ledgers. Report lines include the GL control account balance, the balance of the open documents in the subsidiary ledger, and the difference.	FSIO OFFM-N0-0106, req. GLE-02
14.01.26		C	The system must deliver a capability to import and process standard transactions generated by other systems.	FSIO OFFM-N0-0106, req. TLD-01
14.01.27			The number, type, and dollar amount of transactions transmitted by the customer, must be received and tracked by the system to ensure they are properly processed and recorded.	DoDFMR, Volume 6A, Chapter 2, 020203, B.1.
14.01.28			The system must include all transactions received from customers, as well as generated by DFAS, with the effective date of the current reporting period in the data reported for that reporting period.	DoDFMR, Volume 6A, Chapter 2, 020203, B.3.
14.01.29		D	Version 5 - This requirement deleted	

Req. ID	Value Added?	Change Type	Requirement	Source(s)
14.01.30		C	The system must validate that duplicate documents are not recorded, e.g., by editing document numbers or storing additional information that make the document number unique (as in date stamp on a utility bill).	FSIO OFFM-N0-0106, req. SMB-06
14.01.31		C	The system must notify the user when online documents fail funds control edits, transaction processing edits, or tolerance checks. Provide the notification on the document entry screen, and include the nature of each error and the validation level (rejection, warning or information only). Retain errors with the document until they have been resolved.	FSIO OFFM-N0-0106, req. SMB-12
14.01.32		C	The system must validate transaction accounting classification elements. Prevent the recording of transactions with missing, invalid or inactive classification elements or values.	FSIO OFFM-N0-0106, req. SMB-30
14.01.33		C	Financial system designs shall eliminate unnecessary duplication of transaction entry. Wherever appropriate, data needed by the systems to support financial functions shall be entered only once and other parts of the system shall be updated through electronic means consistent with the timing requirements of normal business/transaction cycles.	OMB Circular A-127, 7B
14.01.34		A	The system must generate the GL Supporting Documents Report as of the current system date. Parameters include a GL control account and TAS or internal fund code. Result is the GL account balance, and a list of the open documents and balances supporting the GL account balance.	FSIO OFFM-N0-0106, req. GLE-03
14.01.35		A	The system must validate FACTS I and FACTS II data prior to submission of the FACTS I and FACTS II ATBs and the GFRS report to Treasury's FMS. Provide the option to run validation edits on demand.	FSIO OFFM-N0-0106, req. GLG-08
14.01.36		A	The system must validate transaction-associated FACTS attributes. Prevent the recording of transactions with missing, invalid or inactive FACTS attributes.	FSIO OFFM-N0-0106, req. SMB-31
14.01.37		A	The system must have the capability to capture the following additional information on converted documents: <ul style="list-style-type: none"> <li>• Legacy system identifier</li> <li>• Legacy system document number.</li> </ul>	FSIO OFFM-N0-0106, req. SME-05
14.01.38		A	The system must deliver the capability to suspend erroneous API transactions. Suspense processing must include the ability to perform the following functions: <ul style="list-style-type: none"> <li>• Report suspended transactions</li> <li>• Retrieve, view, correct and process, or cancel suspended transactions</li> <li>• Automatically re-process transactions</li> <li>• Report re-processed transactions.</li> </ul>	FSIO OFFM-N0-0106, req. TLD-04
14.01.39		A	To support the Document and Transaction Control process, the core financial system must provide automated functionality to define over tolerances for all obligations or by obligation type.	FSIO OFFM-N0-0106, req. SMB-20

Req. ID	Value Added?	Change Type	Requirement	Source(s)
14.01.40		A	To support the Document and Transaction Control process, the Core financial system must provide automated functionality to define the valid values for the following acquisition information: <ul style="list-style-type: none"> <li>• NAICS business codes</li> <li>• SIC codes</li> <li>• Product and service codes</li> <li>• FOB shipping points</li> <li>• Ship to locations (destination codes).</li> </ul>	FSIO OFFM-N0-0106, req. SMB-22
14.01.41		A	To support the Document and Transaction Control process, the Core financial system must provide automated functionality to capture the following document line item information on spending documents: <ul style="list-style-type: none"> <li>• Quantity</li> <li>• Unit of measure</li> <li>• Unit Price</li> <li>• Extended Price</li> <li>• Description</li> <li>• Product service codes</li> <li>• FOB shipping points</li> <li>• Ship to locations (destination codes)..</li> </ul>	FSIO OFFM-N0-0106, req. SMB-24
14.01.42	Y	A	To add value to the Document and Transaction Control process, the Core financial system should provide automated functionality to define tolerances by percentage, dollar amount or quantity for final payments that are less than the referenced obligation document line amounts, and use them to control erroneous de-obligations of the funds.	FSIO OFFM-N0-0106, req. SMB-35
14.01.43		A	To support the Audit Trails process, the Core financial system must provide automated functionality to query document additions, modifications and cancellations. Parameters include: <ul style="list-style-type: none"> <li>• User ID</li> <li>• Document number</li> <li>• Document type</li> <li>• Change type (add, modify, cancel)</li> <li>• Transaction date range</li> <li>• Accounting period.</li> </ul> Results include all parameter values, document numbers, date and time stamps.	FSIO OFFM-N0-0106, req. SME-03
14.01.44		A	To meet Interoperability requirements, the Core system must deliver data record layouts for all standard transactions that can be accepted by the application's API facility. Transactions must include sufficient data to enable complete validation and processing by the receiving system.	FSIO OFFM-N0-0106, req. TLD-02
14.01.45		A	To meet Interoperability requirements, the core system must generate API transaction edit error records using a data layout defined by the vendor (i.e., provide two-way interface support).	FSIO OFFM-N0-0106, req. TLD-06
14.01.46		A	To support the Document and Transaction Control process, the	FSIO OFFM-

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			core financial system must provide automated functionality to capture a unique system-generated or agency-assigned document number for each document and document modification.	N0-0106, req. SMB-01
14.01.47		A	To support the Document and Transaction Control process, the core financial system must provide automated functionality to capture a unique system-generated number to identify each general ledger transaction. Associate one or more general ledger transactions with a document and document modifications.	FSIO OFFM-N0-0106, req. SMB-02
14.01.48		A	To support the Document and Transaction Control process, the core financial system must provide automated functionality to associate referenced documents in the processing chain, such as when an obligation document references one or more prior commitment documents.	FSIO OFFM-N0-0106, req. SMB-03
14.01.49		A	To support the Document and Transaction Control process, the core financial system must provide automated functionality to capture a reimbursable agreement number and one other agency-assigned source document number in separate fields on all spending documents. The agency-assigned source document number may be a purchase requisition number, contract number and associated delivery/task order number, purchase order number, blanket purchase agreement number and associated call number, grant number, travel order number, etc.	FSIO OFFM-N0-0106, req. SMB-04
14.01.50		A	To support the Document and Transaction Control process, the core financial system must provide automated functionality to define document numbering as system-generated or agency-assigned by document type.	FSIO OFFM-N0-0106, req. SMB-05
14.01.51		A	To support the Document and Transaction Control process, the core financial system must provide automated functionality to capture the source system and the source system document number of each interfaced document.	FSIO OFFM-N0-0106, req. SMB-07
14.01.52		A	To support the Document and Transaction Control process, the core financial system must provide automated functionality to capture goods delivery and service performance period start and end dates on documents where the period of performance is a validation for future processing, for example: <ul style="list-style-type: none"> <li>• Contracts</li> <li>• Blanket purchase agreements</li> <li>• Reimbursable agreements</li> <li>• Travel orders</li> <li>• Grants.</li> </ul>	FSIO OFFM-N0-0106, req. SMB-08
14.01.53		A	To support the Document and Transaction Control process, the core financial system must provide automated functionality to capture the following data elements when establishing reimbursable agreements:	FSIO OFFM-N0-0106, req. SMB-09

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			<ul style="list-style-type: none"> <li>• Reimbursable agreement number</li> <li>• Reimbursable agreement amount</li> <li>• Billing limit</li> <li>• Billing terms</li> <li>• Accounting classification information</li> <li>• Source (federal, other non-federal entities, or public).</li> </ul>	
14.01.54		A	To support the Document and Transaction Control process, the core financial system must provide automated functionality to prevent the recording of erroneous transactions by rejecting documents that fail transaction processing edits.	FSIO OFFM-N0-0106, req. SMB-11
14.01.55		A	To support the Document and Transaction Control process, the core financial system must provide automated functionality to allow users to hold documents for completion or processing at a later date. Segregate held from suspended documents	FSIO OFFM-N0-0106, req. SMB-14
14.01.56		A	To support the Document and Transaction Control process, the core financial system must provide automated functionality to process suspended documents upon changes to underlying reference data, such as when funds become available or the CCR vendor status changes from expired to active, without additional action by the user.	FSIO OFFM-N0-0106, req. SMB-15
14.01.57		A	To support the Document and Transaction Control process, the core financial system must provide automated functionality to allow users to cancel (permanently close) posted documents.	FSIO OFFM-N0-0106, req. SMB-17
14.01.58		A	To support the Document and Transaction Control process, the core financial system must provide automated functionality to allow users to delete held or suspended documents.	FSIO OFFM-N0-0106, req. SMB-18
14.01.59		A	<p>To support the Document and Transaction Control process, the core financial system must provide automated functionality to validate that valid values for the following acquisition information are captured on spending documents:</p> <ul style="list-style-type: none"> <li>• NAICS business codes</li> <li>• SIC codes</li> <li>• Product service codes</li> <li>• FOB shipping points</li> <li>• Ship to locations (destination codes).</li> </ul>	FSIO OFFM-N0-0106, req. SMB-23
14.01.60		A	To support the Document and Transaction Control process, the core financial system must provide automated functionality to validate that the sum of all document line items is equal to the document total.	FSIO OFFM-N0-0106, req. SMB-25
14.01.61		A	To support the Document and Transaction Control process, the core financial system must provide automated functionality to derive the default accounting period from the transaction date. Prevent user override.	FSIO OFFM-N0-0106, req. SMB-27
14.01.62		A	To support the Document and Transaction Control process, the core financial system must provide automated functionality to record subsequent activity against a document with the	FSIO OFFM-N0-0106, req. SMB-29



Req. ID	Value Added?	Change Type	Requirement	Source(s)
14.01.63	Y	A	<p>transaction date of that activity, e.g., the payment voucher, not the transaction date of the original document, e.g., the referenced obligation.</p> <p>To add value to the Document and Transaction Control process, the core financial system should provide automated functionality to define under tolerances for all obligations or by obligation type.</p>	FSIO OFFM-N0-0106, req. SMB-36

## 02 System Controls and Documentation

14.02.01		C	<p>The system must deliver an event logging capability for systems, transactions, tables, and system parameters. The logs must include the following:</p> <ul style="list-style-type: none"> <li>• User ID</li> <li>• System date</li> <li>• Time</li> <li>• Type of activity (i.e., add, modify, delete)</li> <li>• Old value</li> <li>• New value.</li> </ul> <p>(For example, provide a log of all attempts to log onto the system or track changes to the prompt pay interest rate value.)</p>	FSIO OFFM-N0-0106, req. TLI-09
14.02.02		C	<p>The system must deliver API processing controls to ensure real time transactions or batch transactions files are received from authorized sources, complete and not duplicates. In addition, the API must ensure where batch files are used:</p> <ul style="list-style-type: none"> <li>• The number of transactions in a received file matches a control record count</li> <li>• The dollar total of transactions in a file matches a control amount</li> <li>• The sender is notified of erroneous transactions</li> <li>• The erroneous transactions are automatically returned to the sender.</li> </ul>	FSIO OFFM-N0-0106, req. TLD-05
14.02.03		C	<p>The system must deliver a process scheduling capability. Allow the agency to define, initiate, monitor and stop system processes (e.g., online availability, batch jobs, and system maintenance).</p>	FSIO OFFM-N0-0106, req. TLI-01
14.02.04		D	Version 5 - This requirement deleted	
14.02.05			Version 3 - These requirements deleted	
14.02.08				
14.02.09		C	<p>To meet Interoperability requirements, the system must process API transactions using the same business rules, program logic, and edits used by the system in processing transactions submitted through the application client.</p>	FSIO OFFM-N0-0106, req. TLD-03
14.02.10			Version 4 - This requirement deleted	

Req. ID	Value Added?	Change Type	Requirement	Source(s)
14.02.11		C	Agencies shall plan for and incorporate security controls in accordance with the Computer Security Act of 1987 and Circular A-130 for those financial management systems that contain “sensitive information” as defined by the Computer Security Act.	OMB Circular A-127, 7H
14.02.12			All documentation (software, system, operations, user manuals, operating procedures, etc.) shall be kept up-to-date and be readily available for examination.	OMB Circular A-127, 7I
14.02.13			System user documentation shall be in sufficient detail to permit a person, knowledgeable of the agency's programs and of systems generally, to obtain a comprehensive understanding of the entire operation of each system.	OMB Circular A-127, 7I
14.02.14			The system's technical system documentation such as requirements documents, systems specifications and operating instructions shall be adequate to enable technical personnel to operate the system in an effective and efficient manner.	OMB Circular A-127, 7I
14.02.15			On going maintenance of the financial management system shall be performed to enable the system to continue to operate in an efficient and effective manner.	OMB Circular A-127, 7L
14.02.16		C	Designs for financial systems and mixed systems shall be based on the financial and programmatic information and processing needs of the agency.	OMB Circular A-127, 8A
14.02.17			Version 3 - These requirements deleted	
14.02.25				
14.02.26			Version 4 - This requirement deleted, it is now 14.03.14	
14.02.27			Version 4 - This requirement deleted, it is now 14.03.15	
14.02.28			Version 4 - This requirement deleted, it is now 14.03.16	
14.02.29			Version 4 - This requirement deleted, it is now 14.03.17	
14.02.30			Version 4 - This requirement deleted, it is now 14.03.18	
14.02.31			Version 4 - This requirement deleted, it is now 14.03.19	
14.02.32			Version 3 - This requirement deleted	
14.02.33			Version 4 - This requirement deleted, it is now 14.03.20	
14.02.34			Version 4 - This requirement deleted, it is now 14.03.21	
14.02.35			Version 3 - This requirement deleted	
14.02.36			Version 4 - This requirement deleted, it is now 14.03.22	
14.02.37			Version 4 - This requirement deleted, it is now 14.03.23	
14.02.38			Version 4 - This requirement deleted, it is now 14.03.24	
14.02.39			Version 4 - This requirement deleted, it is now 14.03.25	

Req. ID	Value Added?	Change Type	Requirement	Source(s)
14.02.40			Version 4 - This requirement deleted, it is now 14.03.26	
14.02.41			Version 3 - This requirement deleted	
14.02.42		D	Version 5 - This requirement deleted	
14.02.43		D	Version 5 - This requirement deleted	
14.02.44			The system environment must provide adequate training and appropriate user support to the users of the financial management systems, based on the level, responsibility and roles of individual users, to enable the users of the systems at all levels to understand, operate and maintain the system	OMB Circular A-127, 7K
14.02.45		D	Version 5 - This requirement deleted	
14.02.46		A	To meet security requirements, the system must deliver integrated security functionality compliant with the National Institute of Standards and Technology (NIST) Security Standards.	FSIO OFFM-N0-0106, req. TLH-01
14.02.47		A	To meet security requirements, the system must ensure the appropriate security controls are consistently enforced in all modules, including software used for ad-hoc data query/report generators.	FSIO OFFM-N0-0106, req. TLH-04
14.02.48		D	Version 5 - This requirement deleted	
14.02.49		A	To meet security requirements, the system must deliver the capability to control function access (e.g., system modules, transactions, approval authorities) and data access (i.e., create, read, update, delete) by assigned: <ul style="list-style-type: none"> <li>• User ID</li> <li>• Functional role (e.g., payable technician) or</li> <li>• Organization.</li> </ul> Enable the agency to define access rules based on any combination of these attributes.	FSIO OFFM-N0-0106, req. TLH-03
14.02.50		A	The system must deliver a workflow calendaring capability to generate date-based process exception reports and alerts. For example, notify an accounts payable office when invoices are held over 30 days with no matching receiving report.	FSIO OFFM-N0-0106, req. TLE-05
14.02.51		A	The system must deliver the capability to process queued jobs (i.e., reports, transaction files from interfacing systems, bulk record updates) with no online performance degradation.	FSIO OFFM-N0-0106, req. TLI-12
14.02.52		A	Agency financial management systems and processing instructions shall be clearly documented in hard copy or electronically in accordance with (a) the requirements contained in the Federal Financial Management Systems Requirements documents published by OFFM or (b) other applicable requirements.	OMB Circular A-127, 7I
14.02.53		A	The agency shall periodically evaluate how effectively and efficiently the financial management systems support the agency's changing business practices and make appropriate	OMB Circular A-127, 7L

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			modifications.	
14.02.54		A	As part of any financial management system design effort, agencies are to analyze how system improvements, new technology supporting financial management systems, and modifications to work processes can together enhance agency operations and improve program and financial management. The reassessment of information and processing needs shall be an integral part of the determination of system's requirements.	OMB Circular A-127, 8A
14.02.55		A	Process redesign shall be considered an essential step towards meeting user needs in program management, financial management, and budgeting.	OMB Circular A-127, 8A
14.02.56		A	To meet Document Management requirements, the core financial system must deliver the capability to index and store file reference materials received or generated by the agency in electronic format.	FSIO OFFM-N0-0106, req. TLF-01
14.02.57	Y	A	To add value to the Document Management functionality, the core financial system should deliver the capability to electronically image, index and store file reference materials delivered in a hard copy format (e.g., a signed contract, bill of lading, vendor invoices).	FSIO OFFM-N0-0106, req. TLF-02
14.02.58	Y	A	To add value to the Document Management functionality, the core financial system should deliver the capability to notify the user of the presence of associated document images. Deliver on-screen display of imaged material.	FSIO OFFM-N0-0106, req. TLF-03
14.02.59		A	To meet Documentation requirements, the core financial system must deliver documentation that identifies all software and hardware products needed by an agency to install, operate, access, and maintain the application. Delivered hardware and software documentation must specifically identify those products that are intended to be purchased or licensed as part of the product licensing agreement, and those products needed to meet any technical and functional requirement that must be acquired separately by the agency.	FSIO OFFM-N0-0106, req. TLK-01
14.02.60		A	To meet Documentation requirements, the core financial system must deliver application design documentation. This documentation must include the following: <ul style="list-style-type: none"> <li>• Description of the application's design/architecture and integrated technologies</li> <li>• Database specifications</li> <li>• Data dictionary</li> <li>• Entity relationship diagrams</li> <li>• Internal file record layouts</li> <li>• Cross references between internal files, database tables and data-entry screens</li> <li>• Program module specifications including firmware and program source code</li> <li>• System flowcharts.</li> </ul>	FSIO OFFM-N0-0106, req. TLK-02

Req. ID	Value Added?	Change Type	Requirement	Source(s)
14.02.61		A	<p>Application documentation must identify known problems (software bugs) and recommended work around.</p> <p>To meet Documentation requirements, the core financial system must deliver product installation and maintenance documentation. Installation documentation must describe the following items:</p> <ul style="list-style-type: none"> <li>• Product release content</li> <li>• Third party software configuration requirements</li> <li>• Database installation steps</li> <li>• The directory structure for locating application data, programs, files, tables including drive mappings</li> <li>• Hardware driver installation and configuration</li> <li>• Application security set-up and maintenance</li> <li>• Software configuration instructions</li> <li>• Operating parameter definitions and any other required set-up data</li> <li>• Software build instructions</li> <li>• Vendor supplied configuration tools</li> <li>• Interface processes to be installed</li> <li>• Startup scripts needed to initiate the software</li> <li>• Test steps needed to verify correct installation.</li> </ul>	FSIO OFFM-N0-0106, req. TLK-03
14.02.62		A	<p>To meet Documentation requirements, the core financial system must deliver system operations and user manuals. Documentation must explain the following system operations:</p> <ul style="list-style-type: none"> <li>• System start-up</li> <li>• Shutdown</li> <li>• Monitoring</li> <li>• Recovery/re-start</li> <li>• Internal processing controls</li> <li>• Archiving and application security.</li> </ul> <p>User documentation must explain in detail how to execute available functionality in each application component and must cover instructions for the following:</p> <ul style="list-style-type: none"> <li>• Access procedures</li> <li>• User screen layout</li> <li>• Standard report layout and content</li> <li>• Transaction entry</li> <li>• Workflow</li> <li>• Batch job initiation</li> <li>• GL and transaction maintenance</li> <li>• Yearend processing</li> <li>• Error codes with descriptions</li> <li>• Recovery steps</li> <li>• Trouble shooting procedures.</li> </ul>	FSIO OFFM-N0-0106, req. TLK-04
14.02.63		A	<p>To meet Documentation requirements, the core financial system must deliver documentation updates concurrent with the distribution of new software releases. Release notes must clearly identify all changes made to the system's functionality,</p>	FSIO OFFM-N0-0106, req. TLK-05

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			operation or required computing hardware and software.	
<b>03 General Controls</b>				
14.03.01			Upon completion of a system's implementation tests, an agency official must certify that an accounting system meets all applicable Federal policies, regulations, and standards, and that the results of the tests demonstrate that the installed security safeguards are adequate for the application.	OMB Circular A-130, IIIA3b2e
14.03.02		D	Version 5 - This requirement deleted	
14.03.03		D	Version 5 - This requirement deleted	
14.03.04			All Agencies shall implement and maintain a program to assure that adequate security is provided for all agency information collected, processed, transmitted, stored or disseminated.	OMB Circular A-130, III-A3
14.03.05		D	Version 5 - This requirement deleted	
14.03.06			Use a disciplined life cycle approach to manage information resources from acquisition to retirement. Every acquisition program shall establish program goals-thresholds and objectives-for the minimum number of cost, schedule, and performance parameters that describe the program over its life cycle. Security policy shall be considered throughout the life cycle of a system from the beginning of concept development, through design, development, operation, and maintenance until replacement or disposal.	DoDD 8000.1, 4.4.5 DoD 5000.2-R, C1.1 DoDD 5200.28, D.9
14.03.07		D	Version 5 - These requirements deleted	
14.03.09				
14.03.10			Incorporate personal security controls such as: separation of duties, least privilege and individual accountability into the application and application rules as appropriate.	OMB Circular A-130, Appendix III, Section 3b(2).c
14.03.11		D	Version 5 - These requirements deleted	
14.03.13				
14.03.14			An accounting system shall protect government information commensurate with the risk and magnitude of harm that could result from the loss, misuse, unauthorized access to, or modification of such information.	OMB Circular A-130, 8a1(g)
14.03.15			An accounting system shall record, preserve, and make accessible sufficient information to: (1) ensure the adequate management and accountability of an agency program, and (2)	OMB Circular A-

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			protect the legal and financial rights of the Federal Government.	130, 8a1(j)
14.03.16			An accounting system shall have records management and archival functions built into the design, development, and implementation of the information system.	OMB Circular A-130, 8a1(k)
14.03.17			An accounting system shall collect or create only the information necessary for the proper performance of agency functions and which has practical utility.	OMB Circular A-130, 8a2
14.03.18			An accounting system must use electronic collection techniques where such techniques reduce the compliance burden on the public, increase the efficiency of government programs, reduce the cost to the government and the public, and/or provide better service to the public.	OMB Circular A-130, 8a3
14.03.19			An accounting system must provide adequate and proper documentation of agency financial activities.	OMB Circular A-130, 8a4a
14.03.20			An accounting system shall limit the sharing of information that identifies individuals or contains proprietary information to that which is legally authorized, and impose appropriate conditions on use where a continuing obligation to ensure the confidentiality of the information exists	OMB Circular A-130, 8a9c
14.03.21		C	Concurrent with developing and implementing integrated financial management systems, agencies shall consider program operations, roles and responsibilities, and policies/practices to identify related changes necessary to facilitate financial management systems operational efficiency and effectiveness.	OMB Circular A-127, 8A
14.03.22			Agencies will limit collection of information, which identifies individuals to that which is legally authorized and necessary for the proper performance of agency functions.	OMB Circular A-130, 8a9b
14.03.23			Appropriate administrative, physical, and technical safeguards must be built into an existing accounting system and all new applications.	OMB Circular A-130, IIIA3a,b
14.03.24			Information Sharing. Ensure information shared from the application is protected appropriately, comparable to the protection provided when information is within the application.	OMB Circular A-130, IIIA3b2f
14.03.25		D	Version 5 - This requirement deleted	
<b>04 System Access</b>				
14.04.01		A	The system must maintain an appropriate level of confidentiality, integrity, authentication, non-repudiation, and availability that reflect a balance among the importance and sensitivity of the information and information assets; documented threats and vulnerabilities; the trustworthiness of users and interconnecting systems; the impact of impairment or	DoDD 8500.1, 4.2



Req. ID	Value Added?	Change Type	Requirement	Source(s)
			destruction to the DoD information system; and cost effectiveness. For IA purposes all DoD information systems shall be organized and managed in the four categories defined in enclosure 2 of DoDD 8500.1: automated information system (AIS) applications, enclaves (which include networks), outsourced IT-based processes, and platform IT interconnections.	
14.04.02		A	Access to the system must be based on a demonstrated need-to-know and granted in accordance with applicable laws and DoD 5200.2-R (reference (n)) for background investigations, special access and IT position designations and requirements. An appropriate security clearance and non-disclosure agreement are also required for access to classified information in accordance with DoD 5200.1-R (reference (o)).	DoDD 8500.1, 4.8
14.04.03		A	The minimum requirement for access to the system must be a properly administered and protected individual identifier and password.	DoDD 8500.1, 4.8.1
14.04.04		A	The use of Public Key Infrastructure (PKI) certificates and biometrics for positive authentication shall be in accordance with published DoD policy and procedures. These technologies shall be incorporated in all new acquisitions and upgrades whenever possible. Where interoperable PKI is required for the exchange of unclassified information with vendors and contractors, the Department of Defense shall only accept PKI certificates obtained from a DoD-approved external certificate authority or other mechanisms approved in accordance with DoD policy.	DoDD 8500.1, 4.8.2
14.04.05		A	Foreign exchange personnel and representatives of foreign nations, coalitions or international organizations may be authorized access to DoD information systems containing classified or sensitive information only if all of the following conditions are met: Access is authorized only by the DoD Component Head in accordance with the Department of Defense, the Department of State (DoS), and DCI disclosure and interconnection policies, as applicable. Mechanisms are in place to strictly limit access to information that has been cleared for release to the represented foreign nation, coalition or international organization (e.g., North Atlantic Treaty Organization) in accordance with DoD Directive 5230.11 (reference (p)), for classified information, and other policy guidance for unclassified information such as reference (o), DoD Directive 5230.20 (reference (q)) & DoD Instruction 5230.27 (reference (r)).	DoDD 8500.1, 4.8, 4.9 - 4.9.2
14.04.06		A	The system must always display the affiliation of an authorized user who is contractor, DoD direct or indirect hire foreign national employees, or foreign representatives as a part of their e-mail addresses.	DoDD 8500.1, 4.10

Req. ID	Value Added?	Change Type	Requirement	Source(s)
14.04.07		A	The system must regulate remote access and access to the Internet by employing positive technical controls such as proxy services and screened subnets, also called demilitarized zones (DMZ), or through systems that are isolated from all other DoD information systems through physical means. This includes remote access for telework.	DoDD 8500.1, 4.12
14.04.08		A	The system must be certified and accredited in accordance with DoD Instruction 5200.40. The DoD Information Technology Security Certification and Accreditation Process (DITSCAP) defines a process that standardizes all activities leading to a successful accreditation.	DoDD 8500.1, 4.13; DoD Instruction 5200.40, 6.3
14.04.09		A	The system must comply with DoD ports and protocols guidance and management processes, as established.	DoDD 8500.1, 4.15
14.04.10		A	All Information Assurance (IA) or IA-enabled IT hardware, firmware, and software components or products incorporated into DoD information systems must comply with the evaluation and validation requirements of National Security Telecommunications and Information Systems Security Policy Number 11. Such products must be satisfactorily evaluated and validated either prior to purchase or as a condition of purchase; Purchase contracts shall specify that product validation will be maintained for updated versions or modifications by subsequent evaluation or through participation in the National IA Partnership (NIAP) Assurance Maintenance Program. IA shall be considered as a requirement for all systems used to enter, process, store, display, or transmit national security information. IA shall be achieved through the acquisition and appropriate implementation of evaluated or validated GOTS or COTS IA and IA-enabled IT products. These products should provide for the availability of the systems, ensure the integrity and confidentiality of information, and ensure the authentication and non-repudiation of parties in electronic transactions.	DoDD 8500.1, 4.17; NSTISSP No. 11, Revised Fact Sheet (5)

**C15. CHAPTER 15**

**SEIZED ASSETS**

The United States Government's authority to seize and take ownership (forfeiture) of private property from individuals involved in civil and criminal wrongdoing has been in place for many years. However, within the last decade much more emphasis has been placed on the use of forfeiture--particularly in the "war" against illegal drugs--to provide economic punishment for criminals and their enterprises. Numerous agencies have forfeiture authority (including DoD), although the two principal agencies engaged in this law enforcement activity is the Department of Justice and the Department of Treasury.

Due to the importance and materiality of activities related to the seizure of property by the government, the FSIO has prescribed certain requirements for financial systems that track the status of seized assets from the time of seizure to final disposition.

## Seized Assets

### Functional Requirements

1. Seizure Activities
2. Asset Custody Activities
3. Asset Disposition Activities
4. Interfacing Systems
5. Forfeiture Activities
6. Reporting and Other Requirements

Req. ID	Value Added?	Change Type	Requirement	Source(s)
<b>01 Seizure Activities</b>				
15.01.01			The system must provide a unique identifier for seized property that will facilitate tracking the asset through seizure, holding, and disposition.	JFMIP SR-99-14, 16
15.01.02			The system must provide timely recording of the date of seizure, the type of asset, the location where it was seized, the storage location, the owner(s) if known, and the entities involved in the seizure.	JFMIP SR-99-14, 16
15.01.03			The system must provide timely and accurate recording of the originally assigned value of the asset and any subsequent updates to the valuation.	JFMIP SR-99-14, 16
15.01.04			The system must provide timely recording of any mortgage and claim liabilities against each asset seized for forfeiture or Internal Revenue Code enforcement.	JFMIP SR-99-14, 16
15.01.05			The system must provide the capability to obtain the current information on processing status of any seized property in the database by use of an automated query mechanism.	JFMIP SR-99-14, 16
15.01.06			The system must provide the information needed to enable routine verification of the legal authority for that seizure, including the ability to verify that the agency seizure/forfeiture criteria have been observed.	JFMIP SR-99-14, 16
15.01.07			The system must be capable of correcting, amending, and canceling the seizure authorization for property under seizure and provide reports to responsible program officials on this activity.	JFMIP SR-99-14, 16
15.01.08			The system must provide information necessary for prompt payment of properly authorized and billed services, and interact with the core financial system to accomplish this task.	JFMIP SR-99-14, 16
15.01.09			Version 3 - This requirement deleted	
15.01.10			The system must allocate and record all appropriate costs of the seizure on a basis consistent with the type of property and the nature of the seizure.	JFMIP SR-99-14, 16
<b>02 Asset Custody Activities</b>				
15.02.01			The system must capture, record, and maintain accurate information on the current legal status, geographic location,	JFMIP SR-99-

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			responsible custodian, and current recorded value of seized property and forfeited assets in custody.	14, 17
15.02.02			The system must provide a record documenting that advertising and the issuance of notice of the property seized have been accomplished, if required.	JFMIP SR-99-14, 17
15.02.03			The system must have the capability to provide information to enable seized cash to be deposited promptly into cash holding accounts, if required.	JFMIP SR-99-14, 17
15.02.04			The system must have the capability to track and promptly record the deposit of revenue generated by seized businesses and cash on a basis consistent with the nature of the property.	JFMIP SR-99-14, 17
15.02.05			The system must have the capability to segregate forfeited assets from property in a seized or detained status.	JFMIP SR-99-14, 17
15.02.06			The system must have the capability to allocate and record all appropriate costs and revenues on a basis consistent with the type of the property and the nature of the custodial action.	JFMIP SR-99-14, 17
15.02.07			The system must have the capability to record and account for all theft, loss, and damage expenses by identification number.	JFMIP SR-99-14, 17
15.02.08			The system must have the capability to provide accurate and timely reconciliation between the seizing agency's seizure records and property records of custodians being used to maintain, store, and dispose of seized property.	JFMIP SR-99-14, 17
15.02.09			The system must be able to provide information to allow the independent verification that each item of seized property or each forfeited asset is in the physical or constructive custody of the government and that the recorded quantity, legal status, geographic location, and value are accurate.	JFMIP SR-99-14, 17
15.02.10			The system must be able to provide information to allow an independent verification that all billed contractor/vendor services were actually performed.	JFMIP SR-99-14, 17
15.02.11			The system must have the capability to record and track cost bonds, as appropriate.	JFMIP SR-99-14, 17
15.02.12 – 15.02.13			Version 3 - These requirements deleted	
15.02.14			The system must have the capability to provide information to promptly pay all contractors or vendors performing maintenance/management services and interact with the core financial system to accomplish this task.	JFMIP SR-99-14, 17
15.02.15 – 15.02.16			Version 3 - These requirements deleted	
15.02.17			The system must have the capability to record the forfeiture, as appropriate.	JFMIP SR-99-14, 17

Req. ID	Value Added?	Change Type	Requirement	Source(s)
15.02.18			Version 3 - This requirement deleted	
15.02.19			The system must have the capability to record information on the legal authority for forfeitures as appropriate.	JFMIP SR-99-14, 17
<b>03 Asset Disposition Activities</b>				
15.03.01			The system must have the capability of recording each disposition, including the unique identifier of the property or asset, type of property or assets, type of disposition, the individuals responsible for authorizing and executing the actions, the value at time of disposition or the gross proceeds generated from the disposition, and to whom the asset or property was released or transferred.	JFMIP SR-99-14, 19
15.03.02	Y		The system should have the capability to flag low-value and time sensitive assets to assure their timely recording and liquidation.	JFMIP SR-99-14, 19
15.03.03			The system must have the capability to record all appropriate costs and revenues on a basis consistent with the type of the property and the nature of the disposal action.	JFMIP SR-99-14, 19
15.03.04			The system must be able to verify that proper authorization exists for all dispositions.	JFMIP SR-99-14, 19
15.03.05			Version 3 - This requirement deleted	
15.03.06			The system must have the capability to record and account accurately for all distributions of excess revenues over expenses.	JFMIP SR-99-14, 19
15.03.07			The system must be able to provide a complete accounting for both the applicable central fund balances and any related deposit fund balance.	JFMIP SR-99-14, 19
15.03.08			Version 3 - This requirement deleted	
15.03.09			The system must have the capability to provide an audit trail for assets distributed to other entities.	JFMIP SR-99-14, 19
15.03.10			The system must have the capability to record the deposit into the applicable accounts of all proceeds from the sale of forfeited or abandoned assets.	JFMIP SR-99-14, 19
15.03.11			The system must be capable of recording the transfer of cash from the applicable deposit fund to the applicable central fund account.	JFMIP SR-99-14, 19
15.03.12	Y		The system should have the capability to periodically test asset disposition transactions to ensure the process is not being victimized by insider transactions.	JFMIP SR-99-14, 19
15.03.13	Y		The system should be able to ensure all billed contractor services were actually performed.	JFMIP SR-99-14, 19
15.03.14			The system must be able to support the payment of contractors, innocent owners, or approved claimants.	JFMIP SR-99-14, 19
15.03.15			The system must accurately record a partial distribution of an asset.	JFMIP SR-99-14, 19

Req. ID	Value Added?	Change Type	Requirement	Source(s)
<b>04 Interfacing Systems</b>				
15.04.01	Y		The system should be able to provide the flexibility to accept data input from multiple media that recognize the user agencies' unique data input requirements.	JFMIP SR-99-14, 22
15.04.02	Y		The system should be able to customize data input, processing rules, and edit criteria; and to give agencies with flexibility in defining internal operational procedures and in supporting agency requirements.	JFMIP SR-99-14, 22
15.04.03	Y		The system should be able, if necessary, to identify and process transactions from other systems that enter and update the standard seized property and forfeited assets system.	JFMIP SR-99-14, 22
15.04.04	Y		The system should provide the capability to upload and download data in an interface environment.	JFMIP SR-99-14, 22
15.04.05	Y		The system should be able to provide multiple-media output reports and to recognize the user agencies' unique data output requirements.	JFMIP SR-99-14, 22
15.04.06	Y		The system should allow users to customize output for their reporting needs. It should also have interfaces to other systems that are necessary to link financial and program results and meet agency requirements for external processing. (e.g., general ledger posting, budget reconciliation and execution, cost accumulation).	JFMIP SR-99-14, 22
15.04.07	Y		The system should be able to transmit information on the results of seizure transactions and forfeiture transactions to the core financial system requirements itemized by in the core Financial System Requirements for the following purposes: <ul style="list-style-type: none"> <li>generating requests for disbursements</li> <li>updating the standard general ledger- generating obligation records- generating requests for funds transfer</li> <li>updating funds control.</li> </ul>	JFMIP SR-99-14, 22
15.04.08	Y		The system should have the capability to subject all transactions from interfacing systems to standard seized property and forfeited assets system edits, validations, and error-correction procedures.	JFMIP SR-99-14, 22
15.04.09		A	The system must be able to accept, process, and report on transactions with other internal and external systems.	JFMIP SR-99-14, 20
<b>05 Forfeiture Activities</b>				
15.05.01			The system must provide a unique identifier for the property that will facilitate tracking through seizure, holding, and disposition.	JFMIP SR-99-14, 18
15.05.02			The system must record in a timely manner, the date of seizure, the type of property, the location where it was seized, the storage location, owner(s) if known, and any other entity involved in the seizure.	JFMIP SR-99-14, 18
15.05.03			The system must timely and accurately record the original assigned value and any subsequent updates to the valuation.	JFMIP SR-99-14, 18



Req. ID	Value Added?	Change Type	Requirement	Source(s)
15.05.04			The system must timely record any mortgage and claim liabilities against each asset seized for forfeiture.	JFMIP SR-99-14, 18
15.05.05			The system must be capable of obtaining the current information on processing status of any abandoned property or forfeited assets in the database by use of any automated query mechanism.	JFMIP SR-99-14, 18
15.05.06			The system must maintain information necessary to enable routine verification of the legal authority for the seizure. This information must include the ability to verify that the agency seizure or forfeiture criteria have been observed.	JFMIP SR-99-14, 18
15.05.07			The system must maintain information necessary for prompt payment of properly authorized and billed services, and interact with the core financial system to accomplish this task.	JFMIP SR-99-14, 18
15.05.08			The system must support the recording and capture of all appropriate costs of the forfeiture process on a basis consistent with the type of property.	JFMIP SR-99-14, 18

## 06 Reporting and Other Requirements

15.06.01	Y		<p>The system should be able to measure the time interval for the entire process and for:</p> <ul style="list-style-type: none"> <li>• Cash seizure to deposits into holding account</li> <li>• Seizure to noticing- petition receipt to petition ruling</li> <li>• Seizure to forfeiture- forfeiture to disposal</li> <li>• Equitable sharing request to sharing decision</li> <li>• Forfeiture to equitable sharing disbursement</li> </ul>	JFMIP SR-99-14, 20
15.06.02	Y		The system should periodically record the results of individual contract compliance audits of valuation, custodial, disposition, and maintenance activities.	JFMIP SR-99-14, 20
15.06.03	Y		The system should periodically compare the date that each seizure or forfeiture event is captured in the system and the date the event actually occurred. The system should also compare the results to establish management data entry goals.	JFMIP SR-99-14, 20
15.06.04	Y		The system should periodically calculate trends in theft, loss, or damage to seized property or forfeited assets.	JFMIP SR-99-14, 20
15.06.05	Y		The system should maintain a record of preliminary estimates of the timing and the financial results (net dollar value realized, the percentage of the currently recorded appraised value realized, and the percentage of value lost) for each forfeited asset.	JFMIP SR-99-14, 20
15.06.06	Y		The system should periodically calculate trends in the ratio of property management and disposal costs to gross sales proceeds for all assets old and comparisons of results to established management goals.	JFMIP SR-99-14, 20
15.06.07	Y		The system should periodically calculate trends in the ratio of gross sales proceeds to appraise or market value of all assets sold by asset type or comparison to established management goals.	JFMIP SR-99-14, 20

Req. ID	Value Added?	Change Type	Requirement	Source(s)
15.06.08			Version 2 - This requirement deleted	
15.06.09	Y		The system should accumulate performance information on all vendors and contractors (both private and government) that perform custodial or maintenance services.	JFMIP SR-99-14, 20
15.06.10	Y		The system should have the capability to record periodic assessment of management control structure to ensure, to the extent possible, that seized property and forfeited assets are safeguarded against loss from unauthorized use or disposition and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements.	JFMIP SR-99-14, 20
15.06.11		A	The seized property and asset forfeiture system must be able to support management's objectives for efficiency and quality in order to ensure compliance with GPRA Requirements.	JFMIP SR-99-14, 20
15.06.12		A	The seized property and asset forfeiture system must be able to fully disclose the financial results of the program.	JFMIP SR-99-14, 20
15.06.13		A	The seized property and asset forfeiture system must be able to support performance measures that management can use to assess the efficiency and quality of the financial management process.	JFMIP SR-99-14, 20
15.06.14		A	The seized property and asset forfeiture system must be able to support performance measurement for specific program components, such as property disposal.	JFMIP SR-99-14, 20
15.06.15	Y	A	The seized property and asset forfeiture system should provide the capability for management to assess performance from a variety of perspectives, including program wide or agency wide levels.	JFMIP SR-99-14, 20
15.06.16		A	The seized property and asset forfeiture system must provide reports for accounting and payment history purposes that are adapted to meet agency needs.	JFMIP SR-99-14, 20
15.06.17		A	The seized property and asset forfeiture system must maintain supporting documentation throughout the editing and processing activity of the system.	JFMIP SR-99-14, 20
15.06.18		A	The system must be able to record and track transactions and related information in order to provide the basis for control.	JFMIP SR-99-14, 20

## **C16. CHAPTER 16**

### **BENEFITS**

In fiscal year 2001, Federal agencies disbursed over a half-trillion dollars in Federal nonhealth care benefits (hereafter referred to as benefits) to millions of recipients. Therefore, the FSIO has established requirements for Federal benefits systems in FSIO SR-01-01.

The term “benefit” has been widely used in reference to Federal programs. Use of the term has encompassed programs such as food stamps, Medicare, Veterans Health care, unemployment benefits, and others. In fact, there is no steadfast universal definition of a Federal benefit program. However, following the FSIO, for purposes of this document, a Federal benefit program excludes health care related programs, such as Medicare, Veterans Health, Tricare, and others whose primary functions involve reimbursement for services provided and providing direct care. The FSIO identifies five main categories that comprise Federal benefit programs, they are: retirement, disability, death, survivor, and other. These benefit program generally include all or most of the following:

- the program is classified as “mandatory” rather than discretionary under the Budget Enforcement Act classification;
- the Federal Government owns and operates the systems used in daily operations;
- the majority of monetary payments are provided directly to individuals or a designee as opposed to reimbursement to service providers;
- the Federal Government determines the exact amount of the benefit payment;
- a “fixed amount” recurring payment is frequently involved.

## Benefits

### Functional Requirements

1. Claims Acceptance and Tracking
2. Claims Processing
3. Reporting
4. Quality Assurance and Maintenance
5. Payment Warehousing
6. Interface Requirements
7. Security/Internal Controls
8. Archiving/Purging
9. Systems Used to Administer Means Testing Programs
10. Federally Administered Retirement Systems
11. Federal Employment Related Retirement System
12. Disability Benefits
13. Death Benefits
14. Survivor Programs

Req. ID	Value Added?	Change Type	Requirement	Source(s)
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### 01 Claims Acceptance and Tracking

16.01.01			<p>The benefit system must capture all applicable mandatory data elements (i.e., universal and appropriate categorical), which include:</p> <ul style="list-style-type: none"> <li>• Name and address of claim holder (person on whose record benefit is earned/due)</li> <li>• SSN of claim holder</li> <li>• Birth date of the claim holder</li> <li>• Date of initial claim</li> <li>• Claimant information, if other than claim holder, including name, address, SSN, and birth date;</li> <li>• the claimant's relationship to claim holder, when different from the claim holder (e.g., self, spouse, child, dependent parent)</li> <li>• Name and relationship of a representative payee, including estate executors or legal guardians, when applicable</li> <li>• The specific benefit(s) for which the claim is made</li> <li>• Claimant address</li> <li>• Bank information for direct deposit, if applicable including American Bank Association routing number, claimant bank account number, and account type</li> <li>• Type of evidence/proofs required and submitted when applicable</li> <li>• Status of the claim (e.g. approved, pending, denied)</li> <li>• For benefit systems relating to taxable programs, information needed to determine withholding amount such as: withholding status (e.g., married, single, or exempt), tax number of withholding allowances, back-up withholding and additional voluntary amount of tax withholding.</li> </ul>	JFMIP SR-01-01, 14 & 42
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Req. ID	Value Added?	Change Type	Requirement	Source(s)
16.01.02			The benefit system must maintain all of the data elements specified in the “Application Information Stores” (reference listing in 16.01.01) so information is readily accessible through standard online queries or reports, until the claim is approved and a master record is established, or until a final determination is made denying the claim.	JFMIP SR-01-01, 14 & 42
16.01.03			The benefit system must provide for electronic acceptance of benefit applications by fiscal year 2003. If an agency anticipates receipt by electronic means of 50,000 or more submittals of a particular form, the system must allow multiple methods of electronic signatures for the submittal of such form, whenever feasible and appropriate. Additionally, the system must provide for the electronic acknowledgement of electronic forms that are successfully submitted.	JFMIP SR-01-01, 14
16.01.04		C	The benefit system must capture all correspondence, including due process requests submitted by various electronic mediums and automatically associate the correspondence with the specific claim for the required action. For manually submitted correspondence, the benefit system must provide for associating the correspondence with the specific application or existing claimant master record for the required action.	JFMIP SR-01-01, 14, 36, & 42
16.01.05			The benefit system must incorporate input and completeness controls to ensure only complete applications are accepted by the system when electronic methods (e.g., web based, telecommunications) are used to facilitate claim form acceptance.	JFMIP SR-01-01, 14
16.01.06			The benefit system must provide the capability to flag a claimant's paper based application as incomplete and to suspend further processing of the application until it is properly completed as specified by program requirements.	JFMIP SR-01-01, 14
16.01.07			The benefit system must store incomplete applications in accordance with agency policies, and provide for automatic purging of incomplete applications after a time period specified by the agency.	JFMIP SR-01-01, 14
16.01.08			For each claim, the benefit system must associate a unique identifier (e.g., initials or user code) of the employee assigned to review the claim.	JFMIP SR-01-01, 14
16.01.09			The benefit system must utilize an alternative application procedure that accommodates persons with disabilities (e.g., blind, missing limbs).	JFMIP SR-01-01, 14
16.01.10			The benefit system must provide the capability to track the status of due process or other appeal proceedings when applicable, after an initial claim has been denied.	JFMIP SR-01-01, 14

Req. ID	Value Added?	Change Type	Requirement	Source(s)
16.01.11	Y		The benefit system should maintain a system record of pending claims and the status of other information including: <ul style="list-style-type: none"> <li>• where in the process an ongoing claim is located,</li> <li>• who is holding claim,</li> <li>• what actions are needed to complete the claim,</li> <li>• whether additional information is needed,</li> <li>• accommodation of explanation codes to indicate the reason why the claim is pending.</li> </ul>	JFMIP SR-01-01, 15
16.01.12	Y		The benefit system should allow the user to update the status of the following items: <ul style="list-style-type: none"> <li>• where in the process an ongoing claim is located,</li> <li>• who is holding claim,</li> <li>• what actions are needed to complete the claim,</li> <li>• whether additional information is needed,</li> <li>• accommodation of explanation codes to indicate the reason why the claim is pending.</li> </ul>	JFMIP SR-01-01, 15
16.01.13	Y	D	Version 5 - This requirement deleted	

## 02 Claims Processing

16.02.01			The benefit system must utilize claimant data that has been submitted electronically in an automated fashion without manual intervention (i.e., avoid re-entering data from one component to another).	JFMIP SR-01-01, 15
16.02.02			The benefit system must have the ability to date and time stamp due process requests and other time sensitive correspondence (incoming and outgoing) that has been received/sent through electronic mediums.	JFMIP SR-01-01, 15
16.02.03			The benefit system must accommodate automated case workload distribution by providing for various claim routing options as determined and maintained by the system administrator. For example, provide for the ability to route claims for manual validation.	JFMIP SR-01-01, 15
16.02.04			The benefit system must indicate if the benefit payment calculation or verification thereof occurred manually.	JFMIP SR-01-01, 15
16.02.05			The benefit system must provide the user the ability to update a claimant's master record with the results of a manual claim validation or manual verification of the benefit payment amount, or create a new master record if none exists.	JFMIP SR-01-01, 15
16.02.06			The benefit system must have the ability to capture what information is needed from the claimant in order to complete an incomplete claim.	JFMIP SR-01-01, 15
16.02.07	Y		The benefit system should provide for electronic approvals of claims at all levels of the approval process, whenever feasible.	JFMIP SR-01-01, 15

Req. ID	Value Added?	Change Type	Requirement	Source(s)
16.02.08			The benefit system must incorporate a notification mechanism that informs users (claim evaluators and supervisors) when an application(s) has not completed processing within a time frame that can be specified by the agency.	JFMIP SR-01-01, 15
16.02.09	Y	A	The benefit system should allow the user to update the status of pending claims and other information.	JFMIP SR-01-01, 15
16.02.10			The benefit system must facilitate user queries on individual claims. Specifically, for all claims that have been received and recorded in the system, the system must be able to retrieve data maintained in the application information stores by querying the claim holders' (or claimant if different) information. For example, data must be retrievable by query on full name, and Social Security Number (SSN) or taxpayer ID number.	JFMIP SR-01-01, 16
16.02.11			For denied claims, the benefit system must accommodate explanation codes to indicate the reason why the claim has been denied.	JFMIP SR-01-01, 16
16.02.12		C	<p>The benefit system must automatically create a claimant master record using the claimant information for initial claims that are approved, when a master record for the claimant did not previously exist. The master record must contain all of the following mandatory data elements:</p> <ul style="list-style-type: none"> <li>• all applicable mandatory data elements (Universal and appropriate categorical) specified within the application information data stores,</li> <li>• general information such as: case status, benefit type, chronology of key dates,</li> <li>• award data such as: total award, gross and or net monthly payment as appropriate,</li> <li>• payment history such as: prior disbursements, collections including principal and interest, accruals,</li> <li>• special collection activity data such as: delinquent debt activity and status.</li> </ul>	JFMIP SR-01-01, 16 & 46
16.02.13			The benefit system must automatically update an existing claimant master record (i.e., claimant already receives a different type of benefit administered by the agency) to reflect the status (pending, approved, or rejected) of additional claims for other benefits the agency administers that are sought by the claimant.	JFMIP SR-01-01, 16
16.02.14			The benefit system must automatically merge the mandatory claimant data maintained in the application information stores into the appropriate master record after a claim has been approved and a claimant master record has been established.	JFMIP SR-01-01, 16
16.02.15			The benefit system must provide the capability to generate statistics on approved and rejected claim applications.	JFMIP SR-01-01, 16



Req. ID	Value Added?	Change Type	Requirement	Source(s)
16.02.16			The benefit system must provide the capability to accept, identify, track, and report manual overrides of system-generated acceptance/rejection recommendations.	JFMIP SR-01-01, 16
16.02.17			The benefit system must allow a user who has the proper access to reverse or affirm an initial decision regarding the denial of a benefit, and process the claim accordingly.	JFMIP SR-01-01, 16
16.02.18			The benefit system must provide the capability to review all prior employee notations or decisions made while processing a benefit claim.	JFMIP SR-01-01, 16
16.02.19	Y		The benefit system should provide the capability to record an estimated completion date for pending claims.	JFMIP SR-01-01, 16
16.02.20	Y		The benefit system should have the ability, where multiple claims exist for the same claimant, to process the claims sequentially based on order of precedence.	JFMIP SR-01-01, 16
16.02.21			The benefit system must have the ability to automatically compare information contained in application(s) that have been submitted by claimants against agency program eligibility criteria (i.e., screen applications for eligibility).	JFMIP SR-01-01, 16
16.02.22			The benefit system must have the ability to accept the manual validation of a claim.	JFMIP SR-01-01, 16
16.02.23			The benefit system must provide for maintaining separate eligibility criteria and processing routines by type of claim.	JFMIP SR-01-01, 16
16.02.24			The benefit system must provide for establishment of various age limitations depending on the type of benefit for automatic verification of program eligibility. For example, the system should allow for age attainment verification (e.g., generally a claimant must be at least 60 years of age to be eligible for SSA retirement benefits).	JFMIP SR-01-01, 16
16.02.25			The benefit system must provide the ability to cross-validate applicant information against data maintained for other benefit payment programs which are internal to the administering agency to ensure compliance with all program requirements (e.g., ensure applicant has not filed for multiple conflicting benefits).	JFMIP SR-01-01, 17
16.02.26			The benefit system must provide features to indicate that the applicant submitted required evidence. For example, allow user to record receipt of a school certification pertaining to a claimant or his/her dependent child.	JFMIP SR-01-01, 17
16.02.27			The benefit system must provide features to create and maintain a system record of accepted and rejected claim applications.	JFMIP SR-01-01, 17
16.02.28			The benefit system must provide tools to check the appropriate data files to determine whether the applicant has submitted a	JFMIP SR-01-01, 17

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			duplicate application or had a recent benefit application rejected.	
16.02.29			The benefit system must provide features to determine whether payments being made to the claimant in relation to other internal benefit payment programs affect the claimant's eligibility or payment amount for the benefit under consideration, whenever legally permitted (i.e., permitted by statute or regulation).	JFMIP SR-01-01, 17
16.02.30			The benefit system must allow the user to put the processing of a claim on hold (suspend) while verifying questionable information, and to release hold (suspended) status as appropriate.	JFMIP SR-01-01, 17
16.02.31	Y		The benefit system should provide ability to inform applicant of potential eligibility for other internal benefit payment programs.	JFMIP SR-01-01, 17
16.02.32	Y		The benefit system should have the ability to automatically validate survivor applicant information against information about the deceased or former spouse or related former guardian that is maintained in a master record database.	JFMIP SR-01-01, 17
16.02.33	Y		The benefit system should automatically validate dates of employment, earnings and other claimant-specific data provided on the application for benefits against the work history and earnings information reported to central agencies such as the Internal Revenue Service (IRS), SSA, and OPM when permitted by statute, or against other verified claimant-specific information maintained by the agency.	JFMIP SR-01-01, 17
16.02.34			The benefit system must have the ability to determine if the effective date of the claim has been reached (e.g., the effective date of a retirement claim), and initiate subsequent processing.	JFMIP SR-01-01, 17
16.02.35			The benefit system must provide features to compute the amount of both recurring and non-recurring benefit payments based on all available information (e.g., applicant data, and specific benefit program criteria).	JFMIP SR-01-01, 17
16.02.36			The benefit system must determine the ending date for recurring payments of limited duration.	JFMIP SR-01-01, 17
16.02.37		C	The benefit system must calculate the amount of recurring payment, or capture the amount of the claimant's recurring payment that has been determined externally, when processing an approved claim for benefits such as retirement, disability, death, survivor, and other claims.	JFMIP SR-01-01, 17
16.02.38			The benefit system must provide flexibility in maintaining pay rates. For example, use tables that are easily maintained by the user.	JFMIP SR-01-01, 17
16.02.39			The benefit system must provide for adjusting the amount of payment when the claimant is receiving offsetting monetary amounts. For example, military retired pay is offset on a dollar	JFMIP SR-01-01, 18

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			for dollar basis against veterans compensation payments, and for individuals under age 65, Social Security benefits are offset at a predetermined ratio for every dollar earned by claimants above the established threshold amount.	
16.02.40			The benefit system must identify whether the claimant retired under provisions of voluntary separation incentive and capture the amount of the incentive, for Federal and Uniformed Service retirement systems.	JFMIP SR-01-01, 18
16.02.41			The benefit system must compute the base amount of retirement pay by determining the highest paid 36 months (or other number as required by law, regulation or statute) of paid service, for Federal and Uniformed Service retirement systems.	JFMIP SR-01-01, 18
16.02.42			The benefit system must determine the creditable years of service based on dates of employment or active military service.	JFMIP SR-01-01, 18
16.02.43			The benefit system must provide features to calculate the claimant's and/or related dependent's age based on the birth date provided in an application or other verified source for subsequent use in determining claimant eligibility.	JFMIP SR-01-01, 18
16.02.44			The benefit system must provide for user defined reasonableness/tolerable limit checks on the amounts of benefit payments that are calculated by the system.	JFMIP SR-01-01, 18
16.02.45			The benefit system must flag or suspend processing of a claim that fails reasonableness edits to facilitate manual verification of the amount computed.	JFMIP SR-01-01, 18
16.02.46			The benefit system must enable approved users to have the ability to resume the processing of a claim that was suspended for failing a reasonableness edit, and subsequently verified as accurate.	JFMIP SR-01-01, 18
16.02.47			The benefit system must allow a user to initiate the calculation of a claimant's benefit amount, at any time, based on claimant data that exists when the request is made.	JFMIP SR-01-01, 18
16.02.48			The benefit system must have the ability to record the amount of manually computed benefit payments.	JFMIP SR-01-01, 18
16.02.49			The benefit system must provide for automatic system initiated calculation and or recalculation of benefit amount by claim type, based on a specific user defined event such as claim validation and approval, court order, claimant initiated withholding change, etc.	JFMIP SR-01-01, 18
16.02.50			The benefit system must provide features to calculate and send overpayment information (date of occurrence, claimant name, and overpayment amount) to Receivables/Collections subsidiary ledger.	JFMIP SR-01-01, 18

Req. ID	Value Added?	Change Type	Requirement	Source(s)
16.02.51		A	The benefit system must provide for automated routines that access claimant master record data to facilitate calculating the amount of benefits due claimants.	JFMIP SR-01-01, 18
16.02.52		A	The benefit system must, at a minimum, accumulate actual payments for each payee annually.	JFMIP SR-01-01, 19
16.02.53		A	The benefit system must support the benefit payment execution process by reporting all disbursements made under the delegation in the agency's payment accounting reports to the Financial Management Service (FMS), using the appropriate agency accounting codes, as authorized by FMS.	JFMIP SR-01-01, 23
16.02.54		A	The benefit system must support the benefit payment execution process by submitting check issuance data in a timely and accurate manner to FMS no later than the close of business of the week in which the issue dates occur and at month's end.	JFMIP SR-01-01, 23
16.02.55		A	The benefit system must support the benefit payment execution process by including a payee's taxpayer identifying number on payment vouchers.	JFMIP SR-01-01, 24
16.02.56		A	The benefit system must support the benefit payment execution process by complying with all applicable EFT system requirements including those related to message authentication and enhanced security, unless explicitly waived in writing by the CDO.	JFMIP SR-01-01, 24
16.02.57		A	The benefit system must support the benefit payment execution process by automatically identifying and selecting payments to be disbursed in a particular payment cycle based on their due dates.	JFMIP SR-01-01, 24
16.02.58		A	The benefit system must support the benefit payment execution process by allowing changes to payment schedules by authorized staff prior to acceptance by the disbursing office.	JFMIP SR-01-01, 24
16.02.59		A	The benefit system must support the benefit payment execution process by allowing specific payments selected for disbursement to be excluded from the payment cycle and held for later payment.	JFMIP SR-01-01, 24
16.02.60		A	The benefit system must support the benefit payment execution process by automatically computing net amounts to be disbursed, after taking into account withholdings, interest, garnishments, or other offsets as needed, in accordance with applicable regulations. Generate the appropriate transactions to reflect the above deductions and additions.	JFMIP SR-01-01, 24
16.02.61		A	The benefit system must support the benefit payment execution process by automatically determining taxable benefit payments from non-taxable payments.	JFMIP SR-01-01, 24

Req. ID	Value Added?	Change Type	Requirement	Source(s)
16.02.62		A	The benefit system must support the benefit payment execution process by collecting information on interest paid if applicable, and recording the amounts to the proper ledger account.	JFMIP SR-01-01, 24
16.02.63		A	The benefit system must support the benefit payment execution process by calculating totals by Agency Location Code (ALC) and TAFS for inclusion on the payment schedule.	JFMIP SR-01-01, 24
16.02.64		A	The benefit system must support the benefit payment execution process by sorting individual payment detail by TAFS to enable SF224 reconciliation.	JFMIP SR-01-01, 24
16.02.65		A	The benefit system must support the benefit payment execution process by providing for various forms of payment to be used (i.e., check or electronic funds transfer).	JFMIP SR-01-01, 24
16.02.66		A	The benefit system must support the benefit payment execution process by supporting Treasury-specific standards for format of check and EFT payment requests.	JFMIP SR-01-01, 24
16.02.67		A	The benefit system must support the benefit payment execution process by automatically updating payment records based on updates recorded in the payee's master record, such as change of address, changes in deposit account information, etc.	JFMIP SR-01-01, 24
16.02.68		A	The benefit system must support the benefit payment execution process by allowing a payment request to be removed from the automated scheduling stream and scheduled as a manual payment by an authorized official.	JFMIP SR-01-01, 24
16.02.69		A	The benefit system must support the benefit payment execution process by allowing the user to trigger an immediate benefit payment for "emergency" situations.	JFMIP SR-01-01, 24
16.02.70		A	The benefit system must support the benefit payment execution process by providing the capability to schedule and make payments in various forms (e.g., ACH, SF1166) as required by an agency's disbursing offices, including physical media (e.g., tape, electronic transfer).	JFMIP SR-01-01, 24
16.02.71		A	The benefit system must support the benefit payment execution process by allowing for cancellation of an entire payment schedule or a single payment within a payment schedule after payments are scheduled and prior to actual disbursement by Treasury.	JFMIP SR-01-01, 24
16.02.72		A	The benefit system must support the benefit payment execution process by providing features to reduce the payment amount due a claimant, in order to offset an outstanding receivable owed by the claimant, in accordance with applicable laws, regulations, and provisions of the Treasury Offset Program (TOP). However, the system must properly record the impact of the entire amount of the transaction in both budgetary and proprietary (i.e., entire	JFMIP SR-01-01, 24

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			amount is expensed, payables or cash accounts reflect net outlay, budgetary resources increased by amount of nonfederal receivable collected, etc.)	
16.02.73		A	The benefit system must provide a function for review and certification by an authorized certifying officer.	JFMIP SR-01-01, 24
16.02.74		A	The benefit system must generate the appropriate transactions to reflect the computed deductions and additions.	JFMIP SR-01-01, 24
16.02.75		A	The benefit system must support the benefit payment execution process by providing for reissuing payments for misplaced payments, lost or stolen checks.	JFMIP SR-01-01, 24
16.02.76	Y	A	The benefit system should support the benefit payment execution process by automatically consolidating amounts due benefit claimants when the claimant is entitled to more than one benefit administered by the same agency, and itemizing all payments covered by the one check or EFT on a payment advice or addendum to the EFT file per Treasury specifications.	JFMIP SR-01-01, 25
16.02.77	Y	A	The benefit system should support the benefit payment execution process by allowing for the splitting of a single benefit payment into separate bank accounts (i.e., allotments) as indicated on the claimants direct deposit request form.	JFMIP SR-01-01, 25
16.02.78	Y	A	The benefit system should support the benefit payment execution process by providing for making payments in a foreign currency.	JFMIP SR-01-01, 25
16.02.79		A	The benefit system must support the benefit payment confirmation and follow-up process by updating master record information resulting from payments made by the core system (if applicable).	JFMIP SR-01-01, 25
16.02.80		A	The benefit system must support the benefit payment confirmation and follow-up process by allowing the user to record the outcome of the Treasury search when recertified checks are issued because original checks are lost, stolen, or destroyed.	JFMIP SR-01-01, 25
16.02.81		A	The benefit system must support the benefit payment confirmation and follow-up process by providing information about each payment to reflect the stage of the scheduling process that the payment has reached and the date each step was reached for the following processing steps: <ul style="list-style-type: none"> <li>• payment scheduled;</li> <li>• schedule sent to appropriate disbursing office; and</li> <li>• payment issued by appropriate disbursing office.</li> </ul>	JFMIP SR-01-01, 25
16.02.82		A	The benefit system must support the benefit payment confirmation and follow-up process by providing for comparison of the agency's payment schedule and the disbursing office's accomplished payment schedule.	JFMIP SR-01-01, 25



Req. ID	Value Added?	Change Type	Requirement	Source(s)
16.02.83		A	The benefit system must support the benefit payment confirmation and follow-up process by updating payment information when confirmation is received from the disbursing office, including the paid schedule number, check numbers or trace numbers, date, amount of payment, and payment method (e.g., check or EFT).	JFMIP SR-01-01, 25
16.02.84		A	The benefit system must support the benefit payment confirmation and follow-up process by automatically liquidating the related liability or the in-transit amount when payment confirmation updates the system.	JFMIP SR-01-01, 25
16.02.85		A	The benefit system must support the benefit recovery receivable establishment process by recording the establishment of receivables in the claimant's master record.	JFMIP SR-01-01, 26
16.02.86		A	The benefit system must support the benefit recovery receivable establishment process by providing for the establishment of receivables in other systems such as centralized accounts receivable systems, based on individual claim holder debts.	JFMIP SR-01-01, 26
16.02.87		A	The benefit system must support the benefit recovery receivable establishment process by providing the capability for a user to select the reason the receivable is being recorded from a domain of recognized reasons.	JFMIP SR-01-01, 26
16.02.88		A	The benefit system must support the benefit recovery receivable establishment process by supporting the establishment and tracking of receivables to be paid under installment plans, including plans for which payments have been rescheduled.	JFMIP SR-01-01, 26
16.02.89		A	The benefit system must support the benefit recovery receivable establishment process by calculating, generating and posting the required ledger entries for receivables resulting from duplicate payments or erroneous payments, and the corresponding expenditure reductions, or other offsets.	JFMIP SR-01-01, 26
16.02.90		A	The benefit system must support the benefit recovery receivable establishment process providing the capability to print bills, accommodating the generation of standard forms and turnaround documents to be used as a remittance advice. Allow customized text in generated billing documents.	JFMIP SR-01-01, 26
16.02.91		A	The benefit system must provide the capability for a user to record the beginning and ending dates of the payment period as well as the frequency and amount of each payment.	JFMIP SR-01-01, 26
16.02.92		A	The benefit system must allow customized text in generated billing documents.	JFMIP SR-01-01, 26
16.02.93		A	The benefit system must support the benefit recovery receivable establishment process by providing features to notify overpaid individuals (or claimant's estate) of:	JFMIP SR-01-01, 26-27



Req. ID	Value Added?	Change Type	Requirement	Source(s)
			<ul style="list-style-type: none"> <li>• the amount overpaid and how and when overpayment occurred;</li> <li>• the right to appeal the overpayment determination;</li> <li>• the required recovery; and</li> <li>• the right to request a waiver of recovery.</li> </ul>	
16.02.94		A	The benefit system must support the benefit recovery receivable establishment process by recording adjustments, both increases and decreases (i.e., non-cash credits) and post to a claimant's master record.	JFMIP SR-01-01, 27
16.02.95		A	The benefit system must support the benefit recovery receivable establishment process by dating the bills with the system-generated date or with the date supplied by an authorized user.	JFMIP SR-01-01, 27
16.02.96		A	The benefit system must support the benefit recovery receivable establishment process by accepting transactions that generate receivables from other systems in a standard format for entry into the benefits system.	JFMIP SR-01-01, 27
16.02.97		A	The benefit system must support the benefit recovery receivable establishment process by printing statements as well as bills.	JFMIP SR-01-01, 27
16.02.98		A	The benefit system must support the benefit recovery receivable servicing process by updating each master record when billing documents are generated and collections are received.	JFMIP SR-01-01, 27
16.02.99		A	The benefit system must support the benefit recovery receivable servicing process by providing automatic calculation and assessment of interest, administrative charges, and penalty charges as applicable on overdue receivables.	JFMIP SR-01-01, 27
16.02.100		A	The benefit system must support the benefit recovery receivable servicing process by allowing for the waiver of charges with appropriate authority.	JFMIP SR-01-01, 27
16.02.101		A	The benefit system must support the benefit recovery receivable servicing process by matching receipts to the appropriate receivables and updating system balances.	JFMIP SR-01-01, 28
16.02.102		A	The benefit system must support the benefit recovery receivable servicing process by providing the ability to apply receipts to more than one receivable.	JFMIP SR-01-01, 28
16.02.103		A	The benefit system must support the benefit recovery receivable servicing process by updating receivable balances document by document, classifying and posting against principal, interest, administrative fees, etc., required by OMB Circular A-129, "Managing Federal Credit Programs."	JFMIP SR-01-01, 28
16.02.104		A	The benefit system must support the benefit recovery receivable servicing process by identifying receivables that have been reduced by some means other than cash collections, such as waivers or write-offs.	JFMIP SR-01-01, 28

Req. ID	Value Added?	Change Type	Requirement	Source(s)
16.02.105		A	The benefit system must support the benefit collection process by recording complete and partial receipts according to the Debt Collection Act (DCA) of 1982 and the Debt Collection Improvement Act (DCIA) of 1996 and other applicable regulations.	JFMIP SR-01-01, 28
16.02.106		A	The benefit system must support the benefit collection process by recording deposits and related debit vouchers for reconciliation to deposit confirmation information provided by Treasury or the banking system. Specifically, providing the capability for a user to record the deposit ticket or debit voucher document amount, number, and date.	JFMIP SR-01-01, 28
16.02.107		A	The benefit system must support the benefit collection process by providing the capability to associate the collection of funds to the claimant's master record if a master record exists if the user is not able locate an existing receivable in the master record of the person making a payment.	JFMIP SR-01-01, 28
16.02.108		A	The benefit system must support the benefit collection process by providing features to record method of recovery (i.e., payment; internal offset; TOP, compromise settlement; civil suit; etc.).	JFMIP SR-01-01, 28
16.02.109		A	The benefit system must support the benefit collection process by providing the capability to flag a claimant's receivable record to reflect "due process" status, in order to suspend collection activities associated with the receivable. Additionally, the system must automatically allow collection activities to resume when due process has expired or the flag has been reversed.	JFMIP SR-01-01, 28
16.02.110		A	The benefit system must support the benefit collection process by providing for the processing of cash or credit card receipts against outstanding receivables.	JFMIP SR-01-01, 28
16.02.111		A	The benefit system must support the benefit offset process by allowing for offset of funds due to delinquent indebtedness through administrative offset, Federal employee salary offset, and income tax refund offset.	JFMIP SR-01-01, 29
16.02.112		A	The benefit system must support the benefit offset process by providing the capability for a user to record the effective date of the offset plan.	JFMIP SR-01-01, 29
16.02.113		A	The benefit system must support the benefit offset process by incorporating logic to reflect the legal authority as to whether the payment type may be reduced by offset, or is exempt from the TOP or other offsets.	JFMIP SR-01-01, 29
16.02.114		A	The benefit system must support the benefit offset process by providing the capability to automatically exclude certain receivables from the offset function.	JFMIP SR-01-01, 29

Req. ID	Value Added?	Change Type	Requirement	Source(s)
16.02.115		A	The benefit system must support the benefit offset process by automatically subjecting receivables to offset which had been previously excluded because of due process or bankruptcy status once status has been resolved.	JFMIP SR-01-01, 29
16.02.116		A	The benefit system must comply with the requirements of the IRS Tax Refund Offset Program and TOP requirements.	JFMIP SR-01-01, 29
16.02.117	Y	A	The benefit system should support the benefit offset process by providing the capability for a user to select from a domain of offset program participants (i.e., the recipient of the amount to be offset against a claimant's benefit payment).	JFMIP SR-01-01, 29
16.02.118	Y	A	The benefit system should support the benefit offset process by providing the capability for a user to create a participant record if the desired offset program recipient does not exist as a participant.	JFMIP SR-01-01, 29
16.02.119	Y	A	The benefit system should support the benefit offset process by uniquely identifying bankruptcy debt so that a bankruptcy debt is bypassed when computing the legally mandated 65 percent maximum deduction amount when an account has both garnishment and former spouse deductions in connection with paying retirement benefits.	JFMIP SR-01-01, 29
16.02.120		A	The benefit system must support the funds control process within the benefit recovery receivable management process by properly recording the budgetary affect on USSGL balances for all transactions typically involved with receivable management.	JFMIP SR-01-01, 30
16.02.121		A	The benefit system must support the benefit entity definition process by allowing for recording transactions in multiple TAFS and various fund types including annual, multi-year, and no-year appropriations, and trust funds.	JFMIP SR-01-01, 30
16.02.122		A	The benefit system must support the benefit entity definition process by accommodating reporting for multiple programs within a TAFS, based on the accounting classification elements (e.g., organization level, cost center).	JFMIP SR-01-01, 30
16.02.123		A	The benefit system must support the benefit account definition process by using account titles consistent with the account titles provided in the USSGL.	JFMIP SR-01-01, 31
16.02.124		A	The benefit system must support the benefit account definition process by using account definitions consistent with the account definitions provided in the USSGL.	JFMIP SR-01-01, 31
16.02.125		A	The benefit system must support the benefit account definition process by providing subsidiary ledger support for USSGL accounts and supporting reconciliation of USSGL control accounts to their respective subsidiary records by accounting period.	JFMIP SR-01-01, 31

Req. ID	Value Added?	Change Type	Requirement	Source(s)
16.02.126		A	The benefit system must support the benefit transaction definition and processing activities by allowing standard transactions, including system-generated transactions, to be established, modified, or deleted by authorized personnel and providing for traceability of changes.	JFMIP SR-01-01, 31
16.02.127		A	The benefit system must support the benefit transaction definition and processing activities by generating and posting compound debit and credit entries to the USSGL accounts and updating both budgetary and proprietary USSGL accounts based on a single input transaction.	JFMIP SR-01-01, 31
16.02.128		A	The benefit system must support the benefit transaction definition and processing activities by providing the capability to add, modify, and maintain editing and posting rules through systems tables controlled by authorized personnel.	JFMIP SR-01-01, 31
16.02.129		A	The benefit system must support the benefit transaction definition and processing activities by processing transactions consistent with USSGL account descriptions and postings. Use of other than USSGL account numbers (i.e., a pseudo code) is acceptable providing the account descriptions and posting rules are the same as those used in the USSGL for relevant transactions.	JFMIP SR-01-01, 31
16.02.130		A	The benefit system must provide a chart of accounts that roll up to the accounts as defined in the SGL.	JFMIP SR-01-01, 31
16.02.131		A	The benefit system must provide integrity checks including batch numbers to detect duplicate or skipped batches and the validity of header and trailer records.	JFMIP SR-01-01, 31
16.02.132		A	The benefit system must provide the capability used in the liquidation of commitments, obligations, payables, receivables, or other items, as appropriate.	JFMIP SR-01-01, 32
16.02.133		A	The benefit system must support the benefit transaction definition and processing activities by processing system-generated transactions, such as automated payment scheduling, accruals, closing entries, recurring payments, and transactions that generate other transactions in those cases where a single transaction is not sufficient.	JFMIP SR-01-01, 32
16.02.134		A	The benefit system must support the benefit transaction definition and processing activities by automatically liquidating, partially or in full, balances of preceding documents when entering dependent documents.	JFMIP SR-01-01, 32
16.02.135	Y	A	The benefit system should support the benefit transaction definition and processing activities by providing the capability to	JFMIP SR-01-01, 32

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			enter and store for future processing any transactions in the current month for processing in the subsequent month.	
16.02.136		A	The benefit system must provide features to record death information provided from voluntary sources (e.g. returned check, funeral home notification, and next of kin).	JFMIP SR-01-01, 38
16.02.137		A	The benefit system must provide all users the capability to perform a "Print Screen" function.	JFMIP SR-01-01, 39
16.02.138		A	The benefit system must allow users to input parameters required to run batch jobs in a production mode daily, monthly, quarterly or yearly.	JFMIP SR-01-01, 39
16.02.139	Y	A	The benefit system should provide for self-service, claimant-initiated requests that can perform the following functions: a. Enable the claimants to request the reissuance of misplaced payments using a Web browser. b. Enable the claimants to access decision tree functions to help guide them through self-service transactions through a Web browser. c. Have pop-up windows to help annuitants when making changes to files through a Web browser. d. Enable claimant to complete forms using a Web browser. e. Have the ability to verify the claimant security information through a Web browser. f. Provide access to claimant retirement-related data through interactive voice response (IVR). g. Make IVR available for claimant inquiries 24 hours a day, 7 days a week, with the exception of scheduled outages. h. Allow claimants to initiate changes to their accounts through IVR. i. Have the ability to support multiple languages (e.g., English and Spanish).	JFMIP SR-01-01, 40
16.02.140		A	The benefit system must support the data entry technical function by utilizing various automated input devices when hard copy applications and correspondence are received.	JFMIP SR-01-01, 40
16.02.141		A	The benefit system must support the data entry technical function by supporting both batch and real-time on-line data entry and use the same edit and update rules as appropriate for each mode.	JFMIP SR-01-01, 40
16.02.142		A	The benefit system must support the data entry technical function by supporting simultaneous data entry/access by multiple users in a variety of access modes.	JFMIP SR-01-01, 40
16.02.143		A	The benefit system must support the data entry technical function by providing user entry and query screens that support validation of codes entered on the screen, assisting users in determining correct codes if an invalid code is entered, and	JFMIP SR-01-01, 40

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			providing for inquiry by the user to verify valid codes during the data entry process.	
16.02.144		A	The benefit system must support the data entry technical function by providing the capability to display inputs required to complete transactions by a user based on the selection of transaction type. Whenever possible, keystroke reducing tools such as drop down menus should be utilized to reduce chance of data entry error.	JFMIP SR-01-01, 40
16.02.145		A	The benefit system must support the data entry technical function by displaying a message to the user notifying them of the acceptance or rejection of each transaction once all inputs are completed.	JFMIP SR-01-01, 41
16.02.146	Y	A	The benefit system should support the data entry technical function by identifying erroneous inputs with corrective recommendations.	JFMIP SR-01-01, 41
16.02.147	Y	A	The benefit system should support the data entry technical function by providing the capability for financial users to create comments relating to all types of transactions using free-form text.	JFMIP SR-01-01, 41
16.02.148		A	The benefit system must maintain general data such as demographic data other than that specified in the application information stores that has been historically used by the agency in preparing actuarial estimates, for purposes such as forecasting and complying with financial statement reporting requirements.	JFMIP SR-01-01, 46

### 03 Reporting

16.03.01			The benefit system must provide features to compute and maintain performance trends such as: <ul style="list-style-type: none"> <li>• number and dollar value of benefit payments made,</li> <li>• average benefit payment,</li> <li>• benefit payments made by operating levels and geographic region.</li> </ul>	JFMIP SR-01-01, 35
16.03.02			The benefit system must provide features to compute and maintain efficiency measures to help determine the effectiveness of use of agency resources (at the local level and the national level) such as: <ul style="list-style-type: none"> <li>• number of applications processed</li> <li>• number of awards</li> <li>• number of denials</li> </ul>	JFMIP SR-01-01, 35
16.03.03			The benefit system must provide features to compute the length of time claimants have received benefits (average number of months and years, and report(s) showing the number of individuals receiving benefits for by duration (e.g., 1-5 years, 6-	JFMIP SR-01-01, 35

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			10 years) for the entire claimant population.	
16.03.04	Y		The benefit system should provide features to automatically compute and maintain efficiency measures to help determine the effectiveness of use of agency resources (at the local level and the national level) such as: <ul style="list-style-type: none"> <li>• administrative cost per application approved, and</li> <li>• time required to process a claim application.</li> </ul>	JFMIP SR-01-01, 35
16.03.05			The benefit system must provide for issuing standard notices for a variety of user defined events. For example, the benefit system must provide capabilities to notify claimant of decisions affecting payment amount or cessation of payments.	JFMIP SR-01-01, 35
16.03.06			The benefit system must allow the user to add custom text for each standard correspondence type.	JFMIP SR-01-01, 35
16.03.07			The benefit system must allow user to record that the U.S. Postal Service has returned correspondence as undeliverable.	JFMIP SR-01-01, 35
16.03.08		A	The benefit system must have the ability to capture or record the date on which a request for information is received from a claimant or an authorized representative, relative to an appeals case.	JFMIP SR-01-01, 36
16.03.09		A	The benefit system must support the benefit funds analysis process by maintaining current information on obligations according to the classification elements established by the agency, on a fund by fund basis.	JFMIP SR-01-01, 23
16.03.10		A	The benefit system must support the benefit funds analysis process by sorting and providing on-line access to both summary level and detailed information, based on the defined level of funds control for those transactions that represent obligations and expenditures.	JFMIP SR-01-01, 23
16.03.11		A	The benefit system must support the benefit funds analysis process by providing control features that ensure the amounts reflected in the fund control structure agree with the general ledger account balances at the end of each update cycle.	JFMIP SR-01-01, 23
16.03.12		A	The benefit system must support the benefit funds analysis process by tracking the use of funds against operating or financial plans.	JFMIP SR-01-01, 23
16.03.13		A	The benefit system must support the benefit recovery receivable servicing process by identifying and reporting receivables that meet predetermined criteria for bad debt provisions or write-off.	JFMIP SR-01-01, 27
16.03.14		A	The benefit system must support the benefit recovery receivable servicing process by providing information to allow either manual or automated reporting of delinquent accounts to commercial credit bureaus and referral to collection agencies or	JFMIP SR-01-01, 27



Req. ID	Value Added?	Change Type	Requirement	Source(s)
			other appropriate governmental organizations.	
16.03.15		A	The benefit system must support the benefit transaction definition and processing activities by posting to the current and prior accounting months concurrently until the prior month closing; maintain and provide on-line queries and reports on balances separately for the current and prior months. At a minimum, balances must be maintained on-line for both the current and prior months until prior month closing.	JFMIP SR-01-01, 32
16.03.16		A	The benefit system must support the benefit external reporting process by maintaining accounting data to support reporting in accordance with accounting standards pronounced by FASAB, and with other reporting requirements issued by the Director of OMB and the Secretary of the Treasury.	JFMIP SR-01-01, 33
16.03.17		A	The benefit system must support the benefit external reporting process by providing summarized data electronically to systems used by the agency for decision support and provide for the preparation of external reports such as those required by the Department of the Treasury and OMB.	JFMIP SR-01-01, 33
16.03.18		A	The benefit system must support the benefit external reporting process by reporting events and transactions according to the accounting classification elements established and within a given accounting period including providing the ability to automatically assign costs by a major program to facilitate preparation of the Statement of Net Costs in accordance with OMB's current Bulletin on "Form and Content of Agency Financial Statements."	JFMIP SR-01-01, 34
16.03.19		A	The benefit system must support the benefit external reporting process by maintaining the information required for program performance, financial performance, and financial management performance measures needed for budgeting, program management, and financial statement presentation.	JFMIP SR-01-01, 34
16.03.20		A	The benefit system must support the benefit external reporting process by providing the capability to produce all relevant reports, statements, or returns required by the IRS, including producing year-end 1099 statements.	JFMIP SR-01-01, 34
16.03.21		A	The benefit system must support the benefit external reporting process by allowing a user to request a reissued tax statement for current or previous year.	JFMIP SR-01-01, 34
16.03.22	Y	A	The benefit system should support the benefit external reporting process by providing for an automated methodology of data manipulation and data exportation.	JFMIP SR-01-01, 34
16.03.23	Y	A	The benefit system should support the benefit external reporting process by providing for automatic translation of foreign	JFMIP SR-01-01, 34

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			currency payments based on the exchange rate specified by the user.	
16.03.24	Y	A	The benefit system should support the benefit external reporting process by allowing a user to request a reissued tax statement for previous 3 prior years.	JFMIP SR-01-01, 34
16.03.25		A	The benefit system must support the benefit internal reporting process by providing for the production of formatted reports. The system must allow for the reformatting of reports to present different sorts of information, the presentation of only specific information in the format selected, the summarization of data, and the modification of report formats to tailor the reports to the specific requirements of the user.	JFMIP SR-01-01, 34
16.03.26		A	The benefit system must support the benefit internal reporting process by providing for program cost accounting data to support reporting requirements specified in OMB's "Form and Content of Agency Financial Statements," and the decision-making process in managing agency programs. This will include: <ul style="list-style-type: none"> <li>• cost reports to be utilized in the analysis of programmatic activities;</li> <li>• schedules and operating statements based on the accounting classification elements and agency criteria;</li> <li>• meaningful cost information needed to support performance measures; and</li> <li>• ability to transfer cost information directly to and from other systems.</li> </ul>	JFMIP SR-01-01, 34
16.03.27	Y	A	The benefit system should support the benefit internal reporting process by providing cost information for comparison to other program data to determine compliance with planned budgeted activities.	JFMIP SR-01-01, 35
16.03.28	Y	A	The benefit system should support the benefit internal reporting process by supporting the use of historical data to conduct variance analysis.	JFMIP SR-01-01, 35
16.03.29		A	The benefit system must support the benefit internal reporting process by providing the capability to interface with the agency core accounting system and recording the accounting impact of all financial activity at the USSGL level, on a daily basis to support consolidated financial reporting if an agency's financial management system architecture is configured so that the major functions described herein are performed entirely by the benefit module.	JFMIP SR-01-01, 36
16.03.30		A	The benefit system must support the benefit internal reporting process by providing standard input record format(s) for interface of transactions from other systems to the benefits system and subjecting all transactions from interfacing systems	JFMIP SR-01-01, 36

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			to the benefits financial system edits, validations, and error correction procedures. Erroneous transactions must be maintained and tracked until corrected, posted, or deleted by an authorized user.	
16.03.31	A		The benefit system must support the benefit internal reporting process by providing the capability to interface with agency's core accounting system to automatically update detailed claimant related information (e.g. individual payable and receivable records) that is maintained in the core system when a major benefit system function(s) such as payment administration or recovery receivable management is performed by the core system.	JFMIP SR-01-01, 36
16.03.32	A		The benefit system must support the benefit internal reporting process by providing the capability to interface to the agency's cost accounting system.	JFMIP SR-01-01, 36
16.03.33	A		The benefit system must support the access to benefit information process by allowing for the information contained in the system to be queried and present detailed data as requested. This will include user-defined criteria to access data for open or closed accounting periods.	JFMIP SR-01-01, 39
16.03.34	A		The benefit system must support the access to benefit information process by providing users with access to on-line guidance or help for performing system functions.	JFMIP SR-01-01, 39
16.03.35	A		The benefit system must support the access to benefit information process by displaying a message indicating the transaction cannot be completed and further research is required if a claimant's or claim holder's record is not located via query.	JFMIP SR-01-01, 39
16.03.36	A		The benefit system must support the access to benefit information process by presenting information resulting from system queries in a formatted fashion to facilitate the understanding of the information by non-technical users, and unformatted for more technically proficient users.	JFMIP SR-01-01, 39
16.03.37	A		The benefit system must support the access to benefit information process by providing the capability to access historical data records that are removed from on-line viewing, including items such as individual benefit payments, receivable, and collection data.	JFMIP SR-01-01, 39
16.03.38	A		The benefit system must support the access to benefit information process by allowing users to design extract files for their specific requirements, and perform table look-ups and expansion of codes when needed to clarify the information contained within the results of system queries or reports.	JFMIP SR-01-01, 40
16.03.39	A		The benefit system must support the access to benefit	JFMIP SR-01-

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			information process by providing features to facilitate verification (i.e., matching programs) using information extracted (see above) from the benefit system for comparison against benefit programs administered by other agencies when legally permitted.	01, 40
16.03.40		A	The benefit system must support the access to benefit information process by facilitating the analysis of information contained in the system by allowing analysts to obtain report information and the results of system queries in data files that can be transferred to other applications or analytical tools.	JFMIP SR-01-01, 40
16.03.41		A	The benefit system must support the access to benefit information process by providing for easy access to historical files for comparative, analytical, and trend information.	JFMIP SR-01-01, 40
16.03.42	Y	A	The benefit system should support the access to benefit information process by providing for self-service claimant initiated Web browser requests pertaining to account specific matters.	JFMIP SR-01-01, 40

#### 04 Quality Assurance and Maintenance

16.04.01			The benefit system must provide capabilities to select benefit claims based on agency program evaluation criteria (such as attainment of certain dollar thresholds - cumulative and per payment, excessive length of benefit payment life) for subsequent review.	JFMIP SR-01-01, 37
16.04.02			The benefit system must provide the ability to monitor and update a claimant's master records to reflect changes in circumstances affecting a claimant's eligibility or the amount of payment.	JFMIP SR-01-01, 37
16.04.03		C	The benefit system must provide capabilities to capture claimant (or relative) reported matters such as: <ul style="list-style-type: none"> <li>• death</li> <li>• change in amount of earned/unearned income</li> <li>• change of residence</li> <li>• marriage, divorce, or separation</li> <li>• absence from the U.S.</li> <li>• change in disability condition</li> <li>• eligibility for other benefits</li> <li>• changes in net worth/resources of claimant</li> <li>• change in school attendance</li> <li>• change in composition of household</li> <li>• change in citizenship or alien status.</li> </ul>	JFMIP SR-01-01, 37-38
16.04.04			The benefit system must provide for the recording of notes or comments by customer service representatives and associate with the claimant's master record, and maintain a history of notes	JFMIP SR-01-01, 38

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			taken.	
16.04.05			The benefit system must provide capabilities to record the method used to independently verify the death of a claimant before terminating benefits (phone contact, signature verification, or personal contact with next of kin).	JFMIP SR-01-01, 38
16.04.06			The benefit system must provide the ability to maintain a schedule of continuing disability reviews (when applicable) at the individual claim holder level, and maintain the status of the schedule within the claimant's master record.	JFMIP SR-01-01, 38
16.04.07			The benefit system must provide capabilities to track the status of appeal proceedings when a change is made affecting a current claimant's level of benefits.	JFMIP SR-01-01, 38
16.04.08			The benefit system must provide features to record termination of benefit payment including: <ul style="list-style-type: none"> <li>• event/reason for termination (e.g., death, increase in income)</li> <li>• date of event (thus effective date of benefit cessation)</li> </ul>	JFMIP SR-01-01, 38
16.04.09	Y		The benefit system should provide features to determine if benefits are commensurate with claimant's gender.	JFMIP SR-01-01, 38
16.04.10	Y		The benefit system should have the ability to select benefit payment calculations based on statistical sampling techniques for the purpose of verifying calculations.	JFMIP SR-01-01, 38
16.04.11	Y		The benefit system should provide the ability to generate a random sample of claimants to periodically survey regarding their satisfaction with the agency's benefit payment claims process (from initial contact with agency to receipt of benefit payment).	JFMIP SR-01-01, 38
16.04.12	Y		The benefit system should allow users to suspend payment to claimants, when fraud is suspected, or death has been reported but not yet verified by an authoritative source (e.g., SSA).	JFMIP SR-01-01, 38
16.04.13		A	The benefit system must support the benefit offset process by providing ability to report overdue receivables with associated SSN or TIN data to Treasury for possible offset.	JFMIP SR-01-01, 29
16.04.14	Y		The benefit system should allow users to cancel a previously recorded suspected death on a claimant, and place the claimant back in a payment status if appropriate.	JFMIP SR-01-01, 38
16.04.15		A	The benefit system must support the benefit payee information maintenance process by maintaining payee information that includes data to support obligation, accounts payable, and disbursement processes.	JFMIP SR-01-01, 19
16.04.16		A	The benefit system must support the benefit payee information maintenance process by supporting payments made to parties that act as an agent for the payee without changing permanent	JFMIP SR-01-01, 19

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			claimant information that is maintained in the claimant's master record such as the claimant's name, address or financial institution.	
16.04.17		A	The benefit system must support the benefit payee information maintenance process by allowing the user to capture the current tax status, number of exemptions, and other information requested on applicable IRS withholding forms (i.e., W-4P, W-4S, and W-4V).	JFMIP SR-01-01, 19
16.04.18		A	The benefit system must support the benefit payee information maintenance process by maintaining detailed information for each payee to comply with IRS reporting requirements. In cases where payments are made to third parties who are serving in a fiduciary capacity, the benefit system must maintain 1099 information for the principal party rather than the agent.	JFMIP SR-01-01, 19
16.04.19		A	The benefit system must support the benefit payee information maintenance process by providing the capability to automatically update payee records to reflect automated clearinghouse (ACH) or electronic funds transfer (EFT) related changes.	JFMIP SR-01-01, 19
16.04.20		A	The benefit system must support the benefit payee information maintenance process by providing search capability for payee information (e.g., payee name).	JFMIP SR-01-01, 19
16.04.21		A	The benefit system must support the benefit payee information maintenance process by producing payee listings based on agency-defined criteria (e.g., payee name and SSN.)	JFMIP SR-01-01, 19
16.04.22		A	The benefit system must support the benefit payee information maintenance process by maintaining as part of the claimant's master record a complete history, of all financial transactions executed for each payee receiving benefits under the claim holder's master record. This includes payments, and collections, waivers, or offsets resulting from overpayments.	JFMIP SR-01-01, 20
16.04.23		A	The benefit system must support the benefit payee information maintenance process by making the financial transaction history data of the most recent 18 months available for online query and review for all active "payees."	JFMIP SR-01-01, 20
16.04.24	Y	A	The benefit system should support the benefit payee information maintenance process by maintaining deposit account information on at least two financial institutions for a single payee.	JFMIP SR-01-01, 20
16.04.25		A	The benefit system must support the benefit funds availability editing process by allowing for recording of funding transactions including recording internal allocations or allotments from within the agency.	JFMIP SR-01-01, 21
16.04.26		A	The benefit system must support the benefit funds availability editing process by including adequate controls to prevent the	JFMIP SR-01-01, 21

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			recording of obligations or expenditure transactions that exceed available balances. The system must also support recording obligations or expenditures that exceed available balances based on proper management approval (i.e., provide the capabilities and controls for authorized users to override funds availability edits).	
16.04.27		A	The benefit system must support the benefit funds availability editing process by providing for designated authorities to establish and modify the system's response (either reject transaction or provide warning) to the failure of a funds availability edit.	JFMIP SR-01-01, 21
16.04.28		A	The benefit system must support the benefit funds availability editing process by recording the financial impact of all transactions that affect the availability of funds, such as commitments, obligations, expenditures and the establishment of, and collections against recovery receivables.	JFMIP SR-01-01, 21
16.04.29		A	The benefit system must support the benefit funds availability editing process by automatically updating all appropriate budgetary tables and ledger account balances (when applicable) to ensure the system always maintains and reports the current status of funds for all open accounting periods.	JFMIP SR-01-01, 21
16.04.30		A	The benefit system must support the benefit funds availability editing process by providing for designated authorities to establish and modifying the level of funds control using elements of the classification structure, including object class, program, organization, project, and fund.	JFMIP SR-01-01, 21
16.04.31		A	The benefit system must support the benefit funds availability editing process by providing the ability to produce an on-line status of funds report down to the lowest level of the organizational structure. The report should include: amounts available/allotted, open commitments, open obligations, expenditures, and balance available.	JFMIP SR-01-01, 21
16.04.32	Y	A	The benefit system should support the benefit commitment process by allowing commitment transactions to be entered on-line and from multiple locations.	JFMIP SR-01-01, 21
16.04.33	Y	A	The benefit system should support the benefit commitment process by maintaining information related to each commitment transaction. At a minimum, the system should capture accounting classification elements, and estimated amounts.	JFMIP SR-01-01, 21
16.04.34	Y	A	The benefit system should support the benefit commitment process by providing for modifications to commitment transactions, including ones that change the dollar amount or the accounting classification elements cited.	JFMIP SR-01-01, 22



Req. ID	Value Added?	Change Type	Requirement	Source(s)
16.04.35	Y	A	The benefit system should support the benefit commitment process by allowing for commitment transactions to be future-dated, stored, and posted at the appropriate date.	JFMIP SR-01-01, 22
16.04.36	Y	A	The benefit system should support the benefit commitment process by closing open commitments under the following circumstances: (1) by the system upon issuance of an obligating document, (2) by an authorized user, and (3) as part of the year-end closing if the commitment is in an annual appropriation or in the last year of a multi-year appropriation.	JFMIP SR-01-01, 22
16.04.37	Y	A	The benefit system should support the benefit commitment process by providing the capability to support commitment accounting based on agency needs.	JFMIP SR-01-01, 22
16.04.38		A	The benefit system must support the benefit obligation and expenditure activity by updating budgetary tables to reflect obligations based on obligating documents and liquidate, at the user's request, the related commitments, either partially or fully.	JFMIP SR-01-01, 22
16.04.39		A	The benefit system must support the benefit obligation and expenditure activity by updating budgetary tables to reflect obligations for which there is no related commitment.	JFMIP SR-01-01, 22
16.04.40		A	The benefit system must support the benefit obligation and expenditure activity by maintaining information related to each obligation document, including amendments. At a minimum, the system must capture the obligating document number and type; and other identification, including benefit payee SSN or TIN, accounting classification elements as appropriate; referenced commitment (if applicable); and dollar amounts.	JFMIP SR-01-01, 22
16.04.41		A	The benefit system must support the benefit obligation and expenditure activity by allowing obligation documents to be entered on-line and from multiple locations.	JFMIP SR-01-01, 22
16.04.42		A	The benefit system must support the benefit obligation and expenditure activity by allowing authorized modifications and cancellations of posted obligation documents.	JFMIP SR-01-01, 22
16.04.43		A	The benefit system must support the benefit obligation and expenditure activity by providing on-line access to all unliquidated obligations by selection criteria (e.g., document number.)	JFMIP SR-01-01, 22
16.04.44		A	The benefit system must support the benefit obligation and expenditure activity by maintaining an on-line history file of closed-out documents for a user-defined period of time.	JFMIP SR-01-01, 22
16.04.45		A	The benefit system must support the benefit obligation and expenditure activity by closing open obligating documents to accommodate both of the following circumstances: (1) automatically when reclassifying an unliquidated obligation to	JFMIP SR-01-01, 22

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			an expenditure, or (2) by an authorized user.	
16.04.46		A	The benefit system must support the benefit obligation and expenditure activity by allowing multiple commitments to be combined into one obligation or expenditure document and one commitment document to be split into various obligating or expenditure documents.	JFMIP SR-01-01, 22
16.04.47		A	The benefit system must support the benefit payment confirmation and follow-up process by maintaining history of every payment by the benefits system, including authorizing document number, payment schedule number, payment date, payment address, and TAFS charged.	JFMIP SR-01-01, 25
16.04.48		A	The benefit system must support the benefit payment confirmation and follow-up process by providing on-line access to claimant and payment information.	JFMIP SR-01-01, 25
16.04.49		A	The benefit system must support the benefit payment confirmation and follow-up process by providing on-line access to open documents based on agency selection criteria (e.g., SSN).	JFMIP SR-01-01, 25
16.04.50		A	The benefit system must support the benefit payment confirmation and follow-up process by producing IRS 1099s in IRS acceptable form (hard copy or magnetic tape) when required by IRS regulations (e.g., miscellaneous payments to individuals over \$600).	JFMIP SR-01-01, 25
16.04.51		A	The benefit system must support the benefit recovery receivable servicing process by maintaining detailed information by account (i.e., individual) sufficient to provide audit trails and to support billing and research activities.	JFMIP SR-01-01, 27
16.04.52		A	The benefit system must support the benefit recovery receivable servicing process by providing on-line query capability to receivable and account information.	JFMIP SR-01-01, 27
16.04.53		A	The benefit system must support the benefit recovery receivable servicing process by providing information, on a summary basis and on individual receivables, on the age of receivables to allow for management and prioritization of collection activities.	JFMIP SR-01-01, 27
16.04.54		A	The benefit system must support the benefit recovery receivable servicing process by maintaining data for receivables referred to other Federal agencies and or outside organizations for collections.	JFMIP SR-01-01, 27
16.04.55		A	The benefit system must support the benefit recovery receivable servicing process by automatically initiating transactions to record the write-off of delinquent or uncollectible receivables (including interest, penalties, and administrative charges) based on user defined criteria, and maintaining data to monitor closed	JFMIP SR-01-01, 27

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			accounts.	
16.04.56	A		The benefit system must support the benefit recovery receivable servicing process by producing dunning (collection) letters for overdue receivables in accordance with Treasury requirements and existing legislation.	JFMIP SR-01-01, 27
16.04.57	A		The benefit system must support the benefit recovery receivable servicing process by providing authorized users with the ability to customize the dunning process parameters and dunning letter text.	JFMIP SR-01-01, 27
16.04.58	A		The benefit system must support the benefit recovery receivable servicing process by maintaining information needed to support reporting required by IRS.	JFMIP SR-01-01, 27
16.04.59	A		The benefit system must support the benefit recovery receivable servicing process by maintaining a history of billings and receipts for each receivable and account in accordance with agency requirements.	JFMIP SR-01-01, 28
16.04.60	A		The benefit system must support the benefit recovery receivable servicing process by providing for re-establishment of a receivable for checks returned due to insufficient funds.	JFMIP SR-01-01, 28
16.04.61	A		The benefit system must support the benefit collection process by providing the capability to display all active receivable accounts of record for the relative to the claimant in connection with recording deposits if a claimant's master record is located.	JFMIP SR-01-01, 28
16.04.62	A		The benefit system must support the benefit collection process by capturing whether the receivable has been petitioned and or discharged in connection with bankruptcy proceedings to facilitate compliance collection restrictions pertaining to such debts.	JFMIP SR-01-01, 28
16.04.63	A		The benefit system must support the benefit account definition process by providing the capability to create additional sub-accounts to the general ledger for agency specific tracking and control.	JFMIP SR-01-01, 31
16.04.64	A		The benefit system must support the benefit transaction definition and processing activities by using standard transactions to record accounting events and to control the related updating of other information maintained in the system, such as values in tables (e.g., available funding).	JFMIP SR-01-01, 31
16.04.65	A		The benefit system must support the benefit transaction definition and processing activities by performing integrity checks on batches received via interfaces.	JFMIP SR-01-01, 31
16.04.66	A		The benefit system must support the benefit transaction definition and processing activities by providing control over the correction and reprocessing of all erroneous transactions through	JFMIP SR-01-01, 32

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			the use of error file(s) and or suspense accounts. Erroneous transactions must be maintained and tracked until either corrected or posted or deleted at the specific request of an authorized user.	
16.04.67		A	The benefit system must support the benefit transaction definition and processing activities by supporting management controls to ensure transactions are processed in accordance with Government and agency-prescribed standards and procedures, the integrity of data in the system is maintained, and access is restricted to authorized users.	JFMIP SR-01-01, 32
16.04.68		A	The benefit system must support the benefit transaction definition and processing activities by providing transaction edits that control, at a minimum, fund availability, account structure, and tolerance levels between related transactions, such as between an obligation and its related accrual.	JFMIP SR-01-01, 32
16.04.69		A	The benefit system must support the benefit transaction definition and processing activities by providing controls to prevent the creation of duplicate transactions.	JFMIP SR-01-01, 32
16.04.70	Y	A	The benefit system should support the benefit audit trails process by providing audit trails to trace transactions from source documents, original input, other systems, system-generated transactions, and internal assignment transactions through the system and providing transaction details to support account balances.	JFMIP SR-01-01, 32
16.04.71	Y	A	The benefit system should support the benefit audit trails process by providing audit trails to trace source documents and transactions through successive levels of summarization to the financial statements and the reverse.	JFMIP SR-01-01, 32
16.04.72	Y	A	The benefit system should support the benefit audit trails process by providing audit trails to identify changes made to system parameters and tables that would affect the processing or reprocessing of any financial transactions.	JFMIP SR-01-01, 32
16.04.73	Y	A	The benefit system should support the benefit audit trails process by providing the capability to select items for review based on user-defined criteria for all types of transactions.	JFMIP SR-01-01, 32
16.04.74	Y	A	The benefit system should support the benefit audit trails process by providing audit trails that identify document input, change, approval, and deletions by originator.	JFMIP SR-01-01, 32
16.04.75	Y	A	The benefit system should support the benefit audit trails process by providing the capability to record the user ID, date, and time updated for each transaction affecting the general and subsidiary ledger accounts.	JFMIP SR-01-01, 33
16.04.76		A	The benefit system must provide for back up and recovery of the	JFMIP SR-01-

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			system per relevant OMB Circulars.	01, 38
16.04.77		A	The benefit system must maintain the present interest rate per the Department of the Treasury.	JFMIP SR-01-01, 46
16.04.78	Y	A	The benefit system should maintain the daily exchange rate for relevant currencies.	JFMIP SR-01-01, 47
<b>05 Payment Warehousing</b>				
16.05.01		A	The benefit system must support the benefit payment warehousing process by having the ability to determine whether the benefit payment is a non-recurring payment.	JFMIP SR-01-01, 20
16.05.02		A	The benefit system must support the benefit payment warehousing process by automatically determining the due date and amount of benefit payments.	JFMIP SR-01-01, 20
16.05.03		A	The benefit system must support the benefit payment warehousing process by reestablishing payables for voided checks, or EFTs that were not successful and allowing for reversing the accounting transaction leading to the disbursement and reestablishment of a payable, as appropriate.	JFMIP SR-01-01, 20
16.05.04		A	The benefit system must support the benefit payment warehousing process by allowing anticipated obligation or expenditure transactions so that documents may be entered early, stored, and posted at the appropriate date. The benefit system must also subject these documents to edit and validation procedures prior to posting. If the anticipated obligation does not occur, the benefit system must permit the user to delete the transaction without posting it.	JFMIP SR-01-01, 20
<b>06 Interface Requirements</b>				
16.06.01	Y	A	The benefit system should support the benefit internal reporting process by providing the capability for a two-way interface with the core system for purposes of funds control and funds availability verification.	JFMIP SR-01-01, 36
16.06.02		A	The benefit system must support the benefit external interface function by allowing interface with central agency financial systems such as Department of the Treasury FMS and IRS Systems, OMB, and OPM systems according to the standards established by these oversight and regulatory agencies.	JFMIP SR-01-01, 37
16.06.03	Y	A	The benefit system should support the benefit external interface function by receiving information from SSA records to verify applicant's name, SSN, and income information, when legally permitted.	JFMIP SR-01-01, 37
16.06.04	Y	A	The benefit system should support the benefit external interface function by providing features to verify applicant's income against Civil Service Annuity, Military Retirement, and IRS	JFMIP SR-01-01, 37

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			earnings records, when legally permitted.	
16.06.05		A	The benefit system must allow an interface with central agency financial systems such as the capability to: a. receive and read the deposit reconciliation file from Treasury and produce a report of the matched data and differences, b. produce a file of all hold check transactions as they are created and periodically transmit the hold check file to Treasury, c. produce and transfer a file of changes to EFT payments previously forwarded to Treasury for release, d. produce and transfer a file of changes to be made to the home address file in Treasury, e. receive and process the data on the returned check file sent by Treasury's recertification system, including generating returned check transactions and updating account data, and f. receive and automatically process an ACH update file (containing changes to EFT information) from Treasury or other sources on a recurring basis.	JFMIP SR-01-01, 37
<b>07 Security/Internal Controls</b>				
16.07.01		A	The benefit system must adhere to the applicable final "Electronic and Information Technology Accessibility Standards" issued by the Architectural and Transportation Barriers Compliance Board, which address technical and functional performance criteria necessary for such technology to comply with section 508 of the Rehabilitation Act Amendments of 1998.	JFMIP SR-01-01, 39
16.07.02		A	The benefit system must support the benefit security and internal controls activities by providing flexible security facilities to control user access at varying degrees including: overall system access, capability to perform specific functions (inquiry, update), access to certain functionality.	JFMIP SR-01-01, 39
16.07.03		A	The benefit system must support the benefit security and internal controls activities by providing the capability to define access to specific functions by named user, class of user, and position.	JFMIP SR-01-01, 39
16.07.04		A	The benefit system must support the benefit security and internal controls activities by providing for multiple levels of approvals based on user-defined criteria including dollar limits, type of document processed, etc.	JFMIP SR-01-01, 39
16.07.05		A	The benefit system must support the benefit security and internal controls activities by providing the capability to perform reconciliation routines for internal participant accounts, ledgers, and funds, and to identify unsuccessful reconciliations via error log or error report.	JFMIP SR-01-01, 39
16.07.06		A	The benefit system must support the benefit security and internal controls activities by establishing the appropriate administrative, technical and physical safeguards to ensure the security and	JFMIP SR-01-01, 39

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			confidentiality of records and to protect against anticipated threats or hazards to their security or integrity which could result in substantial harm, embarrassment, inconvenience, or unfairness to any individual on whom information is maintained.	
16.07.07		A	The benefit system must support the benefit security and internal controls activities by providing a mechanism to monitor changes to software coding and the responsible individual (authorized user).	JFMIP SR-01-01, 39
16.07.08		A	The benefit system must support the access to benefit information process by complying with the disclosure provisions of the Privacy Act of 1974 (5 U.S.C. § 552A) as amended.	JFMIP SR-01-01, 39

#### 08 Archiving/Purging

16.08.01		A	The benefit system must support the benefit archiving and purging process by providing an automated means for permanently storing electronic data.	JFMIP SR-01-01, 41
16.08.02		A	The benefit system must support the benefit archiving and purging process by archiving transactions and related information needed for audit trails in a format accessible by audit software.	JFMIP SR-01-01, 41
16.08.03		A	The benefit system must support the benefit archiving and purging process by providing the authorized system administrator the flexibility to determine whether records are to be archived or purged. Of those documents that meet the criteria the system must allow selective action. The system must include the capability to establish and maintain user defined archival criteria.	JFMIP SR-01-01, 41
16.08.04		A	The benefit system must support the benefit archiving and purging process by retaining system records in accordance with Federal regulations established by the National Archives and Records Administration (NARA), GAO, and others.	JFMIP SR-01-01, 41
16.08.05		A	The benefit system must prevent the purging of transactions prior to the proper period in accordance with regulations governing the retention of documents and transactions.	JFMIP SR-01-01, 41

#### 09 Systems Used to Administer Means Testing Programs

16.09.01		A	The benefit system must capture claimant wages, salaries, and other income that is considered in determining eligibility and or benefit amounts if the system is used in administering “means tested programs.”	JFMIP SR-01-01, 43
16.09.02		A	The benefit system must capture types and amounts of assets owned by the claimant, which are considered in determining eligibility and or benefit amounts, if the system is used in	JFMIP SR-01-01, 43



Req. ID	Value Added?	Change Type	Requirement	Source(s)
			administering “means tested programs.”	
16.09.03	Y	A	The benefit system should capture gender of claimant (to facilitate verifying claimant’s identity) if the system is used in administering “means tested programs.”	JFMIP SR-01-01, 43

#### 10 Federally Administered Retirement Systems

16.10.01		A	The benefit system must capture the effective date of retirement if the system is a Federally administered retirement system.	JFMIP SR-01-01, 43
16.10.02		A	The benefit system must capture claim holder and or claimant dependency information (e.g., children, parents) if the system is a Federally administered retirement system.	JFMIP SR-01-01, 43
16.10.03		A	The benefit system must capture dates of creditable employment of the claim holder (and military service when used in determining eligibility and the amount of benefits) if the system is a Federally administered retirement system.	JFMIP SR-01-01, 43
16.10.04		A	The benefit system must capture historical earnings data (e.g., previous annual wages and salary) of the claim holder that used required for determining eligibility or the amount of benefit if the system is a Federally administered retirement system.	JFMIP SR-01-01, 43
16.10.05		A	The benefit system must capture total participant and employer contributions to the retirement plan made on behalf of the participant if the system is a Federally administered retirement system.	JFMIP SR-01-01, 43
16.10.06	Y	A	The benefit system should capture current balance of vested employee and employer contributions if the system is a Federally administered retirement system.	JFMIP SR-01-01, 44
16.10.07	Y	A	The benefit system should capture other names under which the claim holder has used (such as maiden name) if the system is a Federally administered retirement system.	JFMIP SR-01-01, 44
16.10.08	Y	A	The benefit system should capture phone number of claimant if the system is a Federally administered retirement system.	JFMIP SR-01-01, 44
16.10.09	Y	A	The benefit system should capture other unique identifying numbers if the system is a Federally administered retirement system.	JFMIP SR-01-01, 44

#### 11 Federal Employment Related Retirement System

16.11.01		A	The benefit system must support the benefits application information store data requirements for Federal employment related retirement by capturing the date of final separation.	JFMIP SR-01-01, 44
16.11.02		A	The benefit system must support the benefits application information store data requirements for Federal employment related retirement by capturing the lump sum (refund of	JFMIP SR-01-01, 44

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			contributions) distributions versus annuity distributions.	
16.11.03	A		The benefit system must support the benefits application information store data requirements for Federal employment related retirement by capturing the annuity selection (e.g., self-only, self and reduced survivor, self and maximum survivor).	JFMIP SR-01-01, 44
16.11.04	A		The benefit system must support the benefits application information store data requirements for Federal employment related retirement by capturing the spouse's name, date of birth, social security number and date of marriage when applicable.	JFMIP SR-01-01, 44
16.11.05	A		The benefit system must support the benefits application information store data requirements for Federal employment related retirement by capturing the present marital status.	JFMIP SR-01-01, 44
16.11.06	A		The benefit system must support the benefits application information store data requirements for Federal employment related retirement by capturing the name, date of birth, social security number and dates of marriage and divorce of former spouses who have a court ordered annuity.	JFMIP SR-01-01, 44
16.11.07	A		The benefit system must support the benefits application information store data requirements for Federal employment related retirement by capturing the percentage or dollar amount of court ordered former spouse annuity.	JFMIP SR-01-01, 44
16.11.08	A		The benefit system must support the benefits application information store data requirements for Federal employment related retirement by capturing the highest pay scale (grade) level or amount of highest salary and related dates.	JFMIP SR-01-01, 44
16.11.09	A		The benefit system must support the benefits application information store data requirements for Federal employment related retirement by capturing the voluntary separation monetary incentive.	JFMIP SR-01-01, 44
<b>12 Disability Benefits</b>				
16.12.01	A		The benefit system must support the benefit applications information data store for systems used in administering disability related programs by capturing the type of disability or disability code.	JFMIP SR-01-01, 44
16.12.02	A		The benefit system must support the benefit applications information data store for systems used in administering disability related programs by capturing the date of disability onset or injury.	JFMIP SR-01-01, 44
16.12.03	A		The benefit system must support the benefit applications information data store for systems used in administering disability related programs by capturing the degree of impairment or diagnosis.	JFMIP SR-01-01, 44

Req. ID	Value Added?	Change Type	Requirement	Source(s)
16.12.04		A	The benefit system must support the benefit applications information data store for systems used in administering disability related programs by capturing the name of examining physician. • Claimant's physical location where injury occurred (i.e., at work, home, etc.).	JFMIP SR-01-01, 44
16.12.05		A	The benefit system must support the benefit applications information data store for systems used in administering disability related programs by capturing the claimant's physical location where injury occurred (i.e., at work, home, etc.).	JFMIP SR-01-01, 44
16.12.06	Y	A	The benefit system should support the benefit applications information data store for systems used in administering disability related programs by capturing whether disability was caused by employment or related to military service.	JFMIP SR-01-01, 45
16.12.07	Y	A	The benefit system should support the benefit applications information data store for systems used in administering disability related programs by capturing the claimant or dependent(s)' student status (e.g., fulltime, yes or no).	JFMIP SR-01-01, 45
16.12.08		A	The benefit system must support the benefit applications information data store for systems used in administering disability related programs by capturing the claimant or dependent(s)' student status (e.g., fulltime, yes or no).	JFMIP SR-01-01, 45

### 13 Death Benefits

16.13.01		A	The benefit system must support the benefit applications information data store for systems used in administering death benefit programs by capturing the claimant's relation to claim holder. • Dates of creditable employment of the claim holder (and military service when used in determining eligibility and the amount of benefits). • Claimant dependency information, when such affects the benefit amount. • Date married, when applicable. • Date divorced when applicable. • Date of claim holder death.	JFMIP SR-01-01, 45
16.13.02		A	The benefit system must support the benefit applications information data store for systems used in administering death benefit programs by capturing the dates of creditable employment of the claim holder (and military service when used in determining eligibility and the amount of benefits).	JFMIP SR-01-01, 45
16.13.03		A	The benefit system must support the benefit applications information data store for systems used in administering death benefit programs by capturing the claimant dependency	JFMIP SR-01-01, 45

Req. ID	Value Added?	Change Type	Requirement	Source(s)
			information, when such affects the benefit amount.	
16.13.04		A	The benefit system must support the benefit applications information data store for systems used in administering death benefit programs by capturing the date married, when applicable.	JFMIP SR-01-01, 45
16.13.05		A	The benefit system must support the benefit applications information data store for systems used in administering death benefit programs by capturing the date divorced when applicable.	JFMIP SR-01-01, 45
16.13.06		A	The benefit system must support the benefit applications information data store for systems used in administering death benefit programs by capturing the date of claim holder death.	JFMIP SR-01-01, 45
<b>14 Survivor Programs</b>				
16.14.01	Y	A	The benefit system should support the benefit applications information data store for systems used in administering death benefit programs by capturing the claimant's relation to claim holder.	JFMIP SR-01-01, 45
16.14.02	Y	A	The benefit system should support the benefit applications information data store for systems used in administering death benefit programs by capturing the dates of creditable employment of the claim holder (and military service when used in determining eligibility and the amount of benefits).	JFMIP SR-01-01, 45
16.14.03	Y	A	The benefit system should support the benefit applications information data store for systems used in administering death benefit programs by capturing the claim holder or claimant dependency information (e.g. children, parents). <ul style="list-style-type: none"> <li>• Date married, when applicable (i.e., claimant is former spouse).</li> <li>• Date divorced, when applicable (i.e., claimant is former spouse).</li> <li>• Date of claim holder death.</li> <li>• Student status (e.g., fulltime, yes or no).</li> </ul>	JFMIP SR-01-01, 45
16.14.04	Y	A	The benefit system should support the benefit applications information data store for systems used in administering death benefit programs by capturing the date married, when applicable (i.e., claimant is former spouse).	JFMIP SR-01-01, 45
16.14.05	Y	A	The benefit system should support the benefit applications information data store for systems used in administering death benefit programs by capturing the date divorced, when applicable (i.e., claimant is former spouse).	JFMIP SR-01-01, 45
16.14.06	Y	A	The benefit system should support the benefit applications information data store for systems used in administering death benefit programs by capturing the date of claim holder death.	JFMIP SR-01-01, 45

Req. ID	Value Added?	Change Type	Requirement	Source(s)
16.14.07	Y	A	The benefit system should support the benefit applications information data store for systems used in administering death benefit programs by capturing the student status (e.g., fulltime, yes or no).	JFMIP SR-01-01, 45

## **AP1. APPENDIX 1**

### **FSIO SYSTEM REQUIREMENTS FUNCTIONS**

#### **AP1.1. Core Financial System Requirements Functions**

The Financial Systems Integration Office's (FSIO) document titled *FSIO OFFM-N0-0106, Core Financial System Requirements*, lists many core financial system functions. Understanding these functions is imperative in the implementation of the requirements contained therein and the requirements derived from FSIO OFFM-N0-0106 contained in this book. Therefore, this appendix describes these core functions in detail.

##### **AP1.1.1. Core Financial System Overview**

Federal agencies disburse over \$2 trillion in appropriated funds annually. Financial and program managers throughout government are fiscally responsible for these resources and for the program results they achieve. To do their jobs, they need ready access to detailed financial information essential to formulating agency budgets, monitoring program operations, and reporting performance as maintained in a proper and reliable financial system. Such systems support the following management objectives:

##### **AP1.1.2. Core System Functions**

Core financial systems provide specific functional capabilities necessary for managing a general ledger, controlling spending, making payments, managing receivables, measuring costs, reconciling the agency's Fund Balance with Treasury, and reporting in the Federal environment.

##### **AP1.1.3. Core Financial System Functional Requirements Summary**

The following sections identify specific requirements that every qualified core financial system must deliver. These requirements provide the basic information and control needed by agencies to perform financial management functions, manage the financial operations of an agency, and report on the agency's financial status to central agencies, Congress, and the public.

The major functions supported by a core financial system and the abbreviations used in this document to identify related requirements are as follows:

##### **AP1.1.3.1. System Management Function (SM)**

The System Management function ensures that the capabilities exist to capture, classify, process, and report the financial activity of Federal agencies. The System Management function establishes the framework for sharing data among components of an agency's single integrated financial management system. This function also ensures that transactions are processed consistently and completely and that appropriate audit trails are maintained. The System Management function consists of the following processes (the prefixes assigned to the requirements are noted in parentheses):

AP1.1.3.1.1. Accounting Classification Process (SMA). The accounting classification process provides the means for categorizing financial information along several dimensions to support financial management and reporting functions. The data elements that a particular agency includes in its accounting classification will depend on data aggregation requirements for preparation of financial statements under the CFO Act, the appropriation structure, and other reporting and management needs of the agency.

AP1.1.3.1.2. Document and Transaction Control Process (SMB). The Document and Transaction Control process defines the rules for recording, editing, and processing transactions that are entered directly to the core financial system. In addition to recording these transactions, the core financial system must be able to record and process transactions originating in other systems. All transactions must be

handled consistently, regardless of their point of origin. The core financial system must ensure transactions are controlled properly to provide reasonable assurance that the funds are available, tolerances between documents are not exceeded, and other transaction processing edits are met. Core financial systems edit for the presence of data elements required on all system documents or on specific document types (e.g., spending documents). The Document and Transaction Control process defines these required data elements and validations.

AP1.1.3.1.3. Document Referencing and Modification Process (SMC). In the typical Federal spending chain, a purchase moves from the reservation (commitment) of funds, to the execution of an obligating document (e.g., contract or purchase order), to the acknowledgment of goods or services received and accepted goods, and finally to payment of the expense or asset. The Document Referencing and Modification process defines the relationships that must be maintained between these document types, the types of document amendments that must be accommodated by the core financial system, and the related querying capabilities required by core financial system users.

AP1.1.3.1.4. System-Generated Transactions Process (SMD). The initial source of core financial system activity may be any one of the following: online data entry, other systems or modules, or system-generated transactions. System-generated transactions include recurring entries (and reversals), closing entries, cost assignment entries, and transactions generated by other transactions. Agencies define these entries in advance for subsequent posting by the core financial system. The general ledger postings are specified, as well as the date or frequency of those postings. System-generated transactions are then posted automatically by the core financial system on the specified dates, based on the passage of time.

AP1.1.3.1.5. Audit Trails Process (SME). Adequate audit trails are critical to providing support for transactions and balances maintained by the core financial system. Although audit trails are essential to auditors, they are also important to agencies in their day-to-day operation of the system. Audit trails provide agencies with information necessary to reconcile accounts, research document history, and query the data stored in the core financial system.

#### **AP1.1.3.2. General Ledger Management Function (GL)**

General Ledger Management is the central function of the core financial system. All transactions to record financial events must post to the general ledger, regardless of the origin of the transaction. Transactions originating in other systems may post to the general ledger at a summary level, depending on an agency's overall financial management system design and need. At a minimum, however, summary transactions must post at a level that maintains the accounting classification elements and attributes needed to support central agency reporting.

The General Ledger Management function consists of the following processes (the prefixes assigned to the requirements are noted in parentheses):

AP1.1.3.2.1. General Ledger Account Definition Process (GLA). OMB Circular A-127, *Financial Management Systems*, requires implementation of the U.S. SGL at the transaction level. The U.S. SGL is defined in the latest supplement to the Department of the Treasury's TFM, which includes the chart of accounts, account descriptions and postings, accounting transactions, U.S. SGL attributes, and crosswalks to standard external reports. Each agency must implement a chart of accounts that is consistent with the U.S. SGL and meets the agency's information needs.

AP1.1.3.2.2. General Ledger Updating and Editing Process (GLB). To ensure the consistency and completeness of financial records, the General Ledger Update and Editing process requires that all general ledger accounts—budgetary, proprietary, and memorandum—referenced on a standard transaction be updated at the time of input of a transaction. It requires general ledger updates to be balanced at all levels of the organization and consistent with updates to subsidiary ledgers. Subsidiary ledgers must support the general ledger at various levels of detail, whether totally integrated as part of the core financial system or interfaced from other systems.



AP1.1.3.2.3. Upward/Downward Spending Adjustment Process (GLC). Accounting for upward and downward spending adjustments requires a complex analysis of the types of adjustments made to prior-year spending documents. This process requires the system to recognize when an adjustment occurs and to determine what type of adjustment occurred. Based upon this analysis, the system must automatically create the appropriate adjustment entry to record the financial event.

AP1.1.3.2.4. General Ledger Analysis and Reconciliation Process (GLD). The core financial system must provide information to use in analyzing account balances and in reconciling account balances to information contained in reports and in subsidiary ledgers. With system integration, the likelihood of out-of-balance conditions existing between financial reports, subsidiary ledgers, and account balances should be minimal, but the possibility of such conditions do exist as a result of system failures and incorrect transaction definitions.

AP1.1.3.2.5. Accounting Period Maintenance and Closing Process (GLE). This process segregates accounting transactions into accounting periods and creates closing entries needed at the end of a period (month or year) for reporting purposes. It also controls and executes period-end system processes needed by the system to open a new reporting period, such as rolling forward account balances or reversing certain year-end entries. This process supports the preparation of consolidated financial statements by identifying information needed in that process.

AP1.1.3.2.6. Financial Reporting Process (GLG). The financial reporting process ensures that the system provides the basic reports and online information access needed to review financial information and to fulfill central agency reporting requirements. It provides specifications for the minimum data elements to be displayed in the internal and external financial reports, while establishing general requirements that provide agencies with flexibility in configuring the reports, and generating the reports for specified accounting periods.

### **AP1.1.3.3. Budgetary Resource Management Function (FM)**

Article I, section 9, of the Constitution of the United States provides that “no money shall be drawn from the Treasury, but in Consequence of Appropriations made by law....” From this basic provision, a body of laws and regulations has evolved to govern the Federal budget process and prescribe generally uniform procedures for obtaining, expending, administering, and controlling resources. Federal appropriations law, U.S. Comptroller General Decisions, and OMB Circular A-11, *Preparation, Submission, and Execution of the Budget*, constitute authoritative guidance and set government wide policy for budgetary resource management.

The Budgetary Resource Management function consists of the following processes (the prefixes assigned to the requirements are noted in parentheses):

AP1.1.3.3.1. Budget Planning Process (FMA). Budget planning is the process of establishing the initial agency budget plan. The budget plan is a blueprint for using financial resources during any given fiscal period or series of periods. The Budget Planning process includes updating the budget plan as necessary and reporting on the use of resources against these plans throughout the year.

AP1.1.3.3.2. Budget Preparation Process (FMB). Budget preparation is the process of assembling estimates for the upcoming fiscal year for transmittal to OMB and the congressional appropriations committees, preparing justification materials to support those estimates, and defending those estimates formally (at OMB and congressional hearings) and informally (through staff contacts with these entities).

AP1.1.3.3.3. Budget Authority Process (FMC). Establishing budget authority, formerly referred to as Funds Allocation, is the beginning of the budget execution process. This process records an agency’s budgetary resources and supports the establishment of legal budgetary limitations within the agency, including appropriation warrants, apportionments, reappportionments, transfer allocations, and continuing

resolutions. It also supports the establishment of funding to agencies that are not subject to apportionment.

AP1.1.3.3.4. Funds Distribution Process (FMD). Funds distribution is the part of budget execution cycle in which legally apportioned resources are distributed within the agency to support missions, programs, and other objectives. The process establishes multiple levels of budgetary control by allotting and sub-allotting apportioned resources for agency management.

AP1.1.3.3.5. Funds Control Process (FME). Funds control prevents the expenditure of funds in excess of established budgetary limitations as established through the Funds Distribution process. The core financial systems must be designed to apply effective funds control at the point that spending documents are entered.

AP1.1.3.3.6. Funds Status Process (FMF). The Funds Status process provides budgetary information to enable agency personnel to analyze, monitor, and adjust funding for programs throughout the fiscal year.

#### **AP1.1.3.4. Payment Management Function (PM)**

The Payment Management function deals with accounts payable. Depending on an agency's system architecture, specific activities relating to payments may be supported in core by other systems that provide payment data to the core financial system for control and management. For example, payroll systems usually trigger actual disbursements to employees through direct deposit or by check, and send only the expense and disbursement information to the core financial system for recording the impact on the general ledger, funds control, and cost management processes. Likewise, loan and grant programs might be supported by systems that maintain their own information on payees and payments and send transaction data to the core financial system.

The Payment Management function consists of the following processes (the prefixes assigned to the requirements are noted in parentheses):

AP1.1.3.4.1. Payee Information Maintenance Process (PMA). The term "payee" is used here to include any entity to which disbursements may be made, for example, individuals and organizations providing goods and services, employees, grant recipients, loan recipients, and other government agencies. In an integrated system, payee information needed to make payments should be coordinated with information needed for other purposes and in other systems. For example, a company that provides goods and services to an agency should have a common identifier, such as a TIN, associated with it that is shared by the procurement and payment processes. With this common identifier, contract information and payment information can be linked, even if the addresses for ordering and paying are different. Furthermore, such information should also be available to the procurement and payment processes.

AP1.1.3.4.2. Accounts Payable Process (PMB). This process recognizes and records accounts payable due to another entity in the near term. These payables may be due for any of several reasons, for example, as a result of receiving goods and services in accordance with contract terms, under a loan or grant agreement, as an advance payment for goods or services to be provided in the future, or as a progress payment under a construction contract.

AP1.1.3.4.3. Invoicing Process (PMC). The Invoicing process supports the recording of invoices received from vendors and the matching of these documents to related obligation, receipt, and acceptance documents. The matching process ensures that payments are made in accordance with contract terms and applicable regulations, including 5 CFR 1315. Once matched and approved, invoices are warehoused in the core financial system and await payment scheduling that occurs when their payment due dates are reached. Adequate internal controls must be in place to verify that goods and services paid for were actually ordered, received, and accepted; that proper due dates and payment amounts are computed; and that duplicate payments are prevented.

AP1.1.3.4.4. Disbursing Process (PMD). This process supports activities required to make payments that were warehoused or to record payments made by other systems. The core financial system must provide the capability to prepare requests for disbursement (payment schedules) and to create and transmit payment files in the formats required by Treasury for the initiation of EFTs and check payments for agencies for which Treasury does the actual disbursing. Some agencies have delegated disbursing authority and can print checks or initiate electronic transfers themselves. Agencies with delegated disbursing authority must comply with the requirements contained in I TFM Part 4 and all applicable requirements in this function.

AP1.1.3.4.5. Payment Follow-Up Process (PME). This process allows for agency follow-up on payments pending and accomplished. Core financial systems must capture the information needed to track invoices through various stages of processing, to respond to vendor inquiries, and to report payment activity to external entities such as the IRS.

#### **AP1.1.3.5. Receivable Management Function (RM)**

Receivables are established to account for amounts due from others as the result of performance of services by the agency, delivery of goods sold, the passage of time (e.g., interest earned), overpayments, or other actions. Receivables are accounted for as assets until funds are collected, or determined to be uncollectible in whole or in part. In addition, some receipts may be collected without the prior establishment of a receivable, as in the case of goods sold for cash.

The Receivable Management function consists of the following processes (the prefixes assigned to the requirements are noted in parentheses):

AP1.1.3.5.1. Customer Information Maintenance Process (RMA). The word “customer” is used here to include any entity that owes a debt to the agency, including contractors, employees, grantees, loan recipients, and other government agencies. Agency payees or vendors may become customers of the agency, in the event that duplicate or overpayments occur.

AP1.1.3.5.2. Receivables and Billing Process (RMB). The Receivables and Billing process supports activities to record receivables in the system as they are recognized and to produce bills for amounts due to the agency.

AP1.1.3.5.3. Debt Management Process (RMC). The Debt Management process involves the maintenance of account information on individual accounts receivable. The process supports activities to age receivables, calculate interest and record penalties and administrative charges on overdue debt, pursue collection of amounts due, liquidate receivables, record adjustments to receivables, maintain a proper allowance for uncollectible amounts, and record write-offs.

AP1.1.3.5.4. Collections and Offsets Process (RMD). The Collections and Offsets process supports activities to record the receipt of funds either by currency (e.g., cash, EFT) or check and the deposit of such funds in accordance with Treasury and agency regulations. The process also provides for the receipt of payment offset information from Treasury and its application to the appropriate accounts receivable.

#### **AP1.1.3.6. Cost Management Function (CM)**

The Cost Management function encompasses the capability to accumulate, recognize, and distribute the cost of an agency’s activities in the financial system for management information purposes. Managerial cost accounting concepts and standards for the Federal Government are prescribed in SFFAS 4, *Managerial Cost Accounting Concepts and Standards for the Federal Government*, promulgated by FASAB.

AP1.1.3.6.1. Cost Setup and Accumulation Process (CMA). The Cost Setup and Accumulation process identifies and tracks cost data associated with the specific cost objects required by management. This process provides for the establishment of identifiers for the desired cost objects in the processes, systems,

and applications that make up the accounting system and for the subsequent collection of cost data. An agency's financial management system must allow the establishment of cost object identifiers consistent with the stated needs of its financial and operational managers. Ideally, the financial system will allow this to be done in a straightforward manner, without undue complexity. The Cost Setup and Accumulation process provides the data needed for accountability over the financial execution of public programs, meaningful comparisons to measure compliance with management policies, evaluation of the efficiency and economy of resources used in the various activities, and support for fees, services, or products. It also provides a basis for linking operational results to the budget and performance measures.

AP1.1.3.6.2. Cost Distribution Process (CMB). The managerial cost accounting concepts and standards contained in SFFAS 4 are aimed at providing reliable and timely information on the full cost of programs, their activities, and outputs. The information is used by stakeholders, executives, and managers when making decisions about allocating resources, authorizing and modifying programs, and evaluating program performance. Program managers also use the cost information for making managerial decisions to improve operating efficiency. Ultimately, the effectiveness of a cost management program depends on the way managers use the cost information asked for and reported to them.

AP1.1.3.6.3. Cost Reporting Process (CMC). No additional guidance.

**AP1.1.3.7. Fund Balance with Treasury Management Function (FB)**

The Fund Balance with Treasury (FBWT) represents the money an agency can spend on future authorized transactions. Agencies record transactions that increase and decrease their FBWT to U.S. SGL account 1010 in their general ledger. Appropriation warrants, non-expenditure transfers, collections, and disbursements are some of the transactions that impact an agency's FBWT.

AP1.1.3.7.1. Treasury Information Maintenance Process (FBA). Most Federal agencies process large volumes of transactions that impact their FBWT. To facilitate automatic reconciliations with Treasury, an agency must classify cash transactions with Treasury defined codes. The Treasury Information Maintenance process ensures that the classification structures and valid data element relationships are in place for an agency's system to use to classify and identify transactions that impact the FBWT.

AP1.1.3.7.2. Payment Confirmation Process (FBB). Agencies that disburse payments through Treasury provide the details of requested payments (e.g., vendor name, amount of payment, payment date) on a payment schedule. The payment schedule may contain hundreds of individual payments that an agency is requesting be made. Upon accomplishing the payments, Treasury will notify the agency. The agency must update its general ledger with the proper accounting entry to record the disbursement of funds and to capture information about individual payments that may be critical in reconciling the FBWT or answering vendors' questions concerning payments made. Because of the high volume of payments that most Federal agencies make, the Payment Confirmation process must ensure an automated process is in place to update confirmation information.

AP1.1.3.7.3. Reconciliation and Reporting Process (FBC). Reconciling the FBWT is a complex and multistep process that involves an exchange of information between an agency and the Treasury. Agencies provide Treasury with the proper classification (e.g., Treasury Account Symbol) information for its receipt and disbursement activity. Treasury provides agencies with detailed support listings of receipt and disbursement activity that agencies must compare to the detailed transactions posted in their general ledger. The Reconciliation and Reporting process facilitates the comparison of transactions at this detailed level.

**AP1.1.3.8. Technical System Requirements (TL)**

Technical requirements have been established to help ensure a core financial system is fully supported and capable of processing the workload required. It must provide transaction processing integrity and general operating reliability; use standard procedures for installation, configuration, and operations;

provide seamless integrated workflow processing; have the ability to query, access, and format information; and be well documented. It must not conflict with other administrative or program systems or with other agency-established IT standards.

Core financial systems must meet the mandatory technical requirements specified in this section. In addition, they should strive to include the functionality listed as value-added requirements. The technical requirements are categorized as follows (the prefixes assigned to the requirements are noted in parentheses):

AP1.1.3.8.1. General Design/Architecture (TLA). The technical requirements relate to the overall product and its structure at the highest level. Federal standards are published for the purpose of limiting core financial system acquisition to qualified options. The basic design features and system architecture determine the adaptability of the system, such as customization and upgradeability. A core financial system must be designed with the flexibility to respond to the changing Federal environment.

AP1.1.3.8.2. Infrastructure (TLB). The core financial systems infrastructure provides the underlying base or foundation of the computing system platforms and operating system environments where a qualified core system would be installed by a Federal agency. It is necessary for the infrastructure to support a Windows operating system and provide certain basic communications and database functions common to Federal Government system installations.

AP1.1.3.8.3. User Interfaces (TLC). Technical User Interfaces requirements specify how agency users and operators interact with the core financial system. These requirements address the ability of users to effectively configure the package, enter transactions, query processing results, or start/stop internal processes.

AP1.1.3.8.4. Interoperability (TLD). Financial transactions can be originated using multiple external feeder applications. These feeder systems and the core financial system must interface seamlessly so that data can move effectively between them. The core system must be able to process and validate the data independent of origination. There must also be a process for handling erroneous input and corrections.

AP1.1.3.8.5. Workflow/Messaging (TLE). Workflow/messaging includes technical requirements that establish standards for application interfaces and collectively define how a core financial system automatically manages document processing; generates, builds, maps, and models workflow processes and business rules; and notifies agency staff of pending work (e.g., review/approval of pending accounting documents).

AP1.1.3.8.6. Document Management (TLF). Document management addresses how the core system stores and retrieves electronically formatted documents.

AP1.1.3.8.7. Internet Access (TLG). The Internet is a vast collection of interconnected networks that communicate using TCP/IP. It has become a critical infrastructure for application access. The technical requirements relating to Internet access represent a specialized subset defining user connectivity options and security issues.

AP1.1.3.8.8. Security (TLH). This section addresses security controls needed to protect the confidentiality, integrity, and availability of financial data maintained in a qualified agency system. To meet security requirements, the core system must comply with approved standards and guidelines, including minimum requirements, for providing adequate information security for all agency operations and assets as are appropriate for the specific characteristics of the system.

AP1.1.3.8.9. Operations (TLI). In general, most users should be unaware of background system operations, except for scheduled maintenance. The core financial system should run smoothly and efficiently, and it must maintain database consistency; archive, log, and retrieve data; stop and restart the system without losing data; and report system status.

AP1.1.3.8.10. Ad Hoc Query (TLJ). Over time, demands for specific financial data are expected to change considerably as changes occur in, for example, administrations, program missions, budget priorities, justifications, and oversight. Ad hoc queries are often general but are critical to enabling effective agency, program, and financial management in the face of change. To support ad hoc queries, the core financial system must provide flexible data access, download, and formatting.

AP1.1.3.8.11. Documentation (TLK). It is not enough for a vendor to deliver a core financial system and help with installation. The documentation that comes with the product is key to the effective and efficient use of the system and its appropriate implementation and maintenance. The documentation submitted with the software must be written at a sufficient level of detail that users who are familiar with the core system and its functions, but are new to the product, can understand and use the documentation without assistance from the vendor.

AP1.1.3.8.12. System Performance (TLL). This section defines system performance categories that need to be considered when evaluating packages for potential acquisition. These requirements were written without specific (i.e., testable) performance criteria. Recognizing that delivered package performance is dependent on agency-supplied computing infrastructure and workload, agencies should customize these requirements, adding their own unique criteria (e.g., number of concurrent users, geographic distribution of worksites, number of transactions, processing windows, and volume of agency information expected to be maintained online or archived).

## **AP1.2. FSIO Guaranteed Loan System Requirements Functions**

This Guaranteed Loan System Requirements document is intended for guaranteed loan program financial systems analysts; system accountants; and others who design, develop, implement, operate, and maintain financial management systems. This includes buying or building systems. This document does not prescribe a single model for Guaranteed Loan Systems because guarantee programs vary greatly, the requirements contained in this document are applicable only to the extent that they support the operations of the individual systems. The primary purposes for this update are to reflect:

- Changes in statutes, regulations, and technology that have occurred since the document was originally published in December 1993, e.g., passage of the CFO Act of 1990, and FFMIA of 1996;
- Changes brought about by the National Performance Review (NPR); and
- Increased availability of commercial off-the-shelf (COTS) software packages.

### **AP1.2.1. Guaranteed Loan Overview**

This chapter provides an overview of guaranteed loan system requirements. The complexity, diversity, and size of the Federal guaranteed loan programs place unique demands on managers of guaranteed loan program operations. The constantly changing requirements of guaranteed loan programs have led management to look not only at the functional capabilities of guaranteed loan systems, but also the managerial environments in which these systems are supported and/or operated. All guaranteed loan systems that are being designed and implemented, or are in use, must operate in accordance with laws, regulations, and judicial decisions. It is the responsibility of each agency to be knowledgeable of the legal requirements governing its human resources and payroll operations. This document identifies functional requirements for guaranteed loan systems. Although the document may be used when developing new guaranteed loan systems, or improving or evaluating current systems, the document does not provide a specific model for such systems. Functional requirements not mandated by law, regulation, directive, or judicial decision must result in cost-effective systems that are in the interest of the government. All possible alternatives for meeting the requirements should be considered.

### **AP1.2.2. Summary of Functions**

The following is a brief description of the major functions of a guaranteed loan system. The functional requirements chapters provide a detailed description of each function, including the lower level processes within each function.

### **AP1.2.3. Lender Management**

The Lender Management function supports analysis of lenders' program eligibility and monitors lender performance to ensure only qualified and financially sound lenders participate in Federal guaranteed loan programs. The processes within the Lender Management function include the Lender Eligibility process and the Lender/Servicer Monitoring process.

### **AP1.2.4. Guarantee Extension and Maintenance**

The Guarantee Extension and Maintenance function supports the accounting and documentation requirements for the evaluation of the guarantee request, the extension of the guarantee by the Federal agency, and the monitoring of the guarantee. The processes within the Guarantee Extension and Maintenance function are the Guarantee Request Evaluation process, the Guarantee Origination process, and the Guaranteed Loan Maintenance process.

### **AP1.2.5. Portfolio Management**

The Portfolio Management function supports the management and evaluation of the guaranteed loan program and its portfolios of outstanding guaranteed loans and acquired loans. Lender Management Guarantee Extension and Maintenance Portfolio Management Acquired Loan Servicing Delinquent Debt Collection Treasury Cross-Servicing Other Reporting Requirements Credit Information Sources Guaranteed Loan System Collection Agencies Financial Advisors & Underwriters Lenders/Servicers Property Management System Core Financial System CAIVRS Loan Screening System Credit Reform Subsidy Model Financial Institutions Borrowers Other Federal Agencies

### **AP1.2.6. Guaranteed Loan System Overview**

The processes within the Portfolio Management function are the Portfolio Management process and the Program Financing process.

#### **AP1.2.6.1. Acquired Loan Servicing**

The Acquired Loan Servicing function encompasses the procedures for default claim review and payment in accordance with guarantee agreements and regulations, as well as the invoicing and collection procedures for acquired loans and the foreclosure and liquidation of property for collateralized loans acquired by the government. The processes within the Acquired Loan Servicing function are the Claim Processing process, the Account Status Maintenance process, the Foreclose on Collateral process, and the Manage/Liquidate Collateral process.

#### **AP1.2.6.2. Delinquent Debt Collection**

The Delinquent Debt Collection function includes the recovery of delinquent debt through the use of dunning letters, offset programs, collection agencies, and garnishment of non Federal wages, litigation, and the termination of collection action on uncollectible debt. It also includes the foreclosure and liquidation of property for collateralized loans acquired by the government. The processes within the Delinquent Debt Collection function are: Collection Actions and Write-offs and Close-outs.

#### **AP1.2.6.3. Treasury Cross-Servicing**

Cross-servicing occurs when Treasury's Financial Management Service (FMS) or a Treasury-designated debt collection center provides debt collection services for other Federal agencies. The processes within cross-servicing are: Identify Accounts Selected, Monitor Accounts Referred to the Debt Collection Center, and Support an Agency's Request to Cross-Service.



#### **AP1.2.6.4. Other Reporting Requirements**

This chapter provides requirements for two types of reporting: Transaction History and External Reporting Requirements.

### **AP1.3. FSIO Grant System Requirements Functions**

This JFMIP Grant Financial System Requirements document is intended to identify financial system requirements necessary to support grants programs. It does not intend to identify the full scope of functional program requirements associated with grants management programs. Therefore, the illustrations are not intended to be comprehensive, specific diagrams of all steps involved in the various requirements and processes, i.e., the illustrations are illustrative only, rather than mandatory. This document is intended to assist systems analysts; system accountants; and others who design, develop, implement, operate, and maintain financial management systems. This includes building or buying systems.

Increasingly, integrated financial management systems are necessary to support program managers, financial managers, budget officials, and others simultaneously. Data and information supplied by systems to these individuals are expected to be accurate, timely, and consistent across organizations, agencies, and the Federal government. Systems and data are shared more and more by multiple organizations, agencies, etc., with common needs.

#### **AP1.3.1. Grants Overview**

The Grant Financial System Requirements provides high level functional requirements for grant financial systems that will provide the capability for financial managers and others to control and account for Federal grant resources as defined in government wide and agency specific statutes, regulations, and guidelines. The Grant Financial System Requirements, Appendix A is a listing of statutory and regulatory references. This document is one component of a broad program to improve Federal financial management which involves the establishment of uniform requirements for internal controls, financial systems, financial information, financial reporting and financial organizations.

Standards and systems requirements assist agencies in developing effective and efficient systems and provide a common framework so that outside vendors or in-house programmers can provide software more economically. Each agency should integrate its unique requirements with these government wide standard requirements to provide a uniform basis for the standardization of financial management systems as required by the CFO Act of 1990 and the FFMIA of 1996. Financial management systems in the Federal government must be designed to support the vision articulated by the government's financial management community which requires those systems to support the partnership between program and financial managers and to assure information integrity decision-making and performance measurement.

This vision includes the ability to:

- Collect accurate, timely, complete, reliable, and consistent information;
- Provide for adequate agency management reporting;
- Support government wide and agency-wide policy decision-making;
- Support the preparation and execution of agency budgets;
- Facilitate the preparation of financial statements and other financial reports in accordance with Federal accounting and reporting standards;
- Provide information to central agencies for budgeting, analysis, and government wide reporting, including consolidated financial statements; and
- Provide a complete documentation audit trail to facilitate audits.

Grant financial management activities can be further categorized based on types of activities with in the overall grants process. The remainder of this document provides functional requirements based on these categories as follows:

- Introduction
- Commitments
- Decommitments
- Obligations
- Payments
- Cost Accruals
- Financial Reports
- Interest Collections
- Grant Closeout
- Records Retention
- General System Requirements
- Information Technology in the Grants Process

### **AP1.3.2. Introduction to Functional Requirements**

A federal grant is a financial assistance instrument which, consistent with 31 U.S.C. Section 6304, Using grant agreements, provides money and/or direct assistance to the recipient to carry out a public purpose authorized by a law of the United States, instead of acquiring property or services for the Federal governments own use. Cooperative agreements are also funding instruments which have a similar process. Throughout this document, statements applicable to discretionary grants generally apply to cooperative agreements as well. Cooperative agreements may also be used for financial assistance, except unlike grants, substantial involvement between the granting agency and the grant recipient is anticipated. Grants, cooperative agreements, and other contractual agreements may be processed by some agencies using the same administrative, accounting, and financial systems.

### **AP1.3.3. Commitments**

A commitment is an administrative reservation of a specific amount of an agency's available funds that provides for a later issuance incurring of a grant award and incurring of the related obligation. Requirements for recording commitments are optional based on the individual agency's program needs.

### **AP1.3.4. Decommitments**

A decommitment is the act of reversing a commitment of funds previously recorded in an agency's financial system. Decommitments are mandatory when commitment requirements are adopted by the agency.

### **AP1.3.5. Obligations**

An obligation occurs when an obligating official makes an award to an entity on behalf of a Federal awarding agency, thereby, obligating that agency to fund a project that relates to a Federal grant program administered by that agency.

### **AP1.3.6. Payments**

Advances are payments to a grantee in anticipation of expenditures the grantee has yet to make for program purposes. Advance payments are the preferred method of funding a grantee's program operations unless circumstances warrant using alternative, more restrictive methods. Grantees shall be paid in advance, provided they minimize the time elapsing between the transfer of funds and their disbursement. Reimbursements to grantees are for work performed for which expenses are incurred but not paid.

### **AP1.3.7. Cost Accruals**

Accrual accounting is the method of accounting in which an entity's financial position and operating results are measured by the flow of economic resources. Transactions are recorded in the accounting

period in which they occur or whose operations they benefit, regardless of when the related cash receipts and disbursements take place.

#### **AP1.3.8. Financial Reports**

Grantees are required to periodically report the financial results of their grant-supported activities. A grantee may use one or more of the following for this purpose: the Standard Form (SF) 269, Financial Status Report; the SF272, Federal Cash Transactions Report; or program-specific reports approved by OMB under the Paperwork Reduction Act (PRA). The SF269 is a budgetary document; it informs the Federal awarding agency how much of the grant award the grantee has expended, obligated but not yet expended, and not yet obligated as of the report date. The SF272 captures the amount of Federal funds awarded under the grant that the grantee has disbursed as of the report date, both for the report period and cumulatively. Program-specific reports capture comparable information. The Federal awarding agency may also collect this information electronically.

#### **AP1.3.9. Interest Collections**

Interest earned on advances of Federal funds must be handled in prescribed manners in accordance with administrative requirements based on the cost principles established for the grantee organization involved. The system must support the following major steps.

#### **AP1.3.10. Grant Closeout**

The grantee's authority to incur new obligations against the grant expires at the end of the grant period. The grantee and its Federal awarding agency must then wind up all grant-related business through a process known as closeout. For the grantee, closeout may include such tasks as disposing of major property acquired under the grant; submitting final reports on the grant-supported activity; and rendering a final accounting for the Federal funds made available for the grant. The Federal awarding agency uses the data from the grantee's final financial report to determine its final financial obligation to the grantee and to settle any resulting claims due to or from the grantee. Closeout is generally the concluding act of administering a grant.

#### **AP1.3.11. Records Retention**

Agency systems must maintain, store, and permit ready retrieval of grant financial data. The time frames for various parts of this requirement differ depending on the subject matter. The system must be sufficiently flexible to retain and purge data consistent with varying record keeping requirements.

#### **AP1.3.12. General System Requirements**

The grant financial system, at the standard and/or agency-level, must be able to accept, process, and report on transactions with other internal and external systems. The system must record and track such transactions and related information in order to provide the basis for central control. This may require a custom interface to properly identify and format the transactions.

#### **AP1.3.13. Information Technology in the Grants Process**

This section describes a framework for introducing information technology (IT) into the external grants process. The framework comprises the federal grant-making agencies, working under a single "umbrella" interagency committee structured to reflect the concerns of major customer groups, and motivated by common goals to streamline and improve the grants process and to develop a common face with agency grantees. This section also describes a work-in-progress, developed within the framework and updated as of the issue date of this document that exemplifies the benefits of using IT and provides some guidelines for future cooperative effort.

## **AP1.4. FSIO Direct Loan System Requirements Functions**

This document is a part of a broad program to improve Federal financial management which involves the establishment of uniform requirements for financial information, financial systems, reporting, and financial organization.

System requirements for common systems have been prepared under the direction of JFMIP as a series of publications entitled Federal Financial Management System Requirements. Successive publications in the series have included the *Core Financial System Requirements* (undergoing update), *Human Resources & Payroll Systems Requirements* (undergoing update), *Travel System Requirements* (undergoing update), *Seized/Forfeited Assets System Requirements* (undergoing update), and *Managerial Cost Accounting System Requirements* (July 1995). This publication, *Direct Loan System Requirements*, and its companion, *Guaranteed Loan System Requirements*, (December 1993) extend the establishment of functional requirements for agency systems.

### **AP1.4.1. Direct Loan System**

Direct loan systems are an integral part of the total financial management system for those Federal agencies authorized to make direct loans. The direct loan system interacts with the financial system to record receivables, collections and disbursements in the general ledger consistent with the U.S. Government SGL.

### **AP1.4.2. System Overview**

This chapter provides an overview of direct loan system requirements. Data from the loan extension, account servicing, portfolio management and delinquent debt functions will be used to calculate credit subsidy estimates and satisfy credit reform accounting requirements. The overview has the following sections:

AP1.4.2.1. Summary of Functions presents a high-level description of the functions that are supported by direct loan systems.

AP1.4.2.2. Relationships with Other Systems, describes how direct loan systems interact with other systems.

AP1.4.2.3. Data Requirements discusses the types of data needed to perform the various functions of a direct loan system.

AP1.4.2.4. Separation of Duties and Supervision discusses key duties and responsibilities.

### **AP1.4.3. Summary of Functions**

#### **AP1.4.3.1. Loan Extension**

The Loan Extension function supports analysis of the applicant's eligibility in accordance with statutory and regulatory requirements. The Loan Extension function also supports the development of information to satisfy credit reform accounting and budgeting requirements. The processes within the Loan Extension function are:

AP1.4.3.1.1. Application Screening, and

AP1.4.3.1.2. Loan Origination

#### **AP1.4.3.2. Account Servicing**

The Account Servicing function supports routine invoicing and collection of debts. The processes within the Account Servicing function are:

AP1.4.3.2.1. Billing and Collection, and

AP4.3.2.2. Account Status Maintenance.

#### **AP1.4.2.3. Treasury Cross-Servicing**

Cross-servicing occurs when Treasury's FMS or a Treasury-designated debt collection center provides debt collection services for other Federal agencies. The processes within cross-servicing are:

- AP1.4.2.3.1. Identify Accounts Selected
- AP1.4.2.3.2. Monitor Accounts Referred to the Debt Collection Center, and
- AP1.4.2.3.3. Support an Agency's Request to Cross-Service.

#### **AP1.4.2.4. Portfolio Management**

The Portfolio Management function supports the management and performance evaluation of the direct loan program and its portfolio. It also supports program financing and management of portfolio sales. The processes within the Portfolio Management function are:

- AP1.4.2.4.1. Portfolio Performance,
- AP1.4.2.4.2. Program Financing, and
- AP1.4.2.4.3. Portfolio Sales.

#### **AP1.4.2.5. Delinquent Debt Collection**

The Delinquent Debt Collection function includes the recovery of delinquent debt through the use of dunning letters, offset programs, collection agencies, and garnishment of non-Federal wages, litigation, and the termination of collection action on uncollectible debt. The processes within the Delinquent Debt Collection function are:

- AP1.4.2.5.1. Collection Actions,
- AP1.4.2.5.2. Write-offs and Close-outs, and
- AP1.4.2.5.3. Troubled Debt Servicing Under Agency Program Requirements.

#### **AP1.4.2.6. Other Reporting Requirements**

This chapter provides requirements for two types of reporting:

- AP1.4.2.6.1. Transaction History, and
- AP1.4.2.6.2. External Reporting Requirements.

### **AP1.5. FSIO Benefits System Requirements Functions**

This document provides high level functional requirements for benefit systems that will help provide the capability for financial managers, program managers and others to control and account for Federal benefit programs as defined in government wide and agency specific statutes, regulations, guidelines and need assessments. This document is one component of a broad program to improve Federal financial management. This program involves establishing uniform requirements for financial information, financial systems, reporting, and financial organizations. The Federal Financial Management Systems Requirements - Benefit System Requirements, Appendix A contains a listing of relevant government-wide accounting standards, laws, regulations and other mandates pertaining to Federal benefit programs.

#### **AP1.5.1. Benefit System Overview**

This section provides an overview of a benefit system in the following sections: Background, Management Controls, Benefit System Major Functions, Relationship with Other Systems, and Information Stores - Data Requirements Overview.

The United States Government is the world's largest and most complex enterprise. In fiscal year 2001, Federal agencies disbursed over half-trillion dollars in Federal non-health care<sup>1</sup> benefits (hereafter referred to as benefits) to millions of recipients. These outlays are controlled and accounted for in various agency systems. This document is intended to specify the baseline functional capabilities which benefit systems must have in order to support agency missions and comply with laws and regulations. This section provides a brief explanation of why benefit system requirements are needed and provides an overview of the types of benefit systems subject to the requirements contained within this document.

Establishing government-wide benefit system requirements promotes a common understanding among private and public sector financial managers and benefit program managers regarding benefit system functional capabilities. They provide benchmarks for agency compliance under FFMIA and serve as a tool for oversight agencies to evaluate such benefit systems. They help justify agency system improvements or replacements. They also help organize the private sector market by communicating mandatory functionality that commercial software must be able to provide to Federal agencies, as well as identifying value-added features desired by Federal agencies.

Government benefit systems, as components of the Federal Agency Systems Architecture are relied upon to feed data to the financial management systems, which are used to produce agency consolidated financial statements. Federal Government benefit systems must provide consistent standardized information for program managers, financial managers, agency executives, and oversight organizations. Furthermore, all benefit systems being designed and implemented or that are currently in use must operate in accordance with laws, regulations, and judicial decisions.

This document identifies mandatory and value-added financial functional requirements for Federal benefit systems. Although the document may be used when developing new benefit systems or improving/evaluating current systems, the document does not provide a specific model for such systems. Any functional requirements that are not mandated by law, regulation, directive, or judicial decision should be incorporated in these systems only if cost-effective and in the Government's best interest. All possible alternatives for meeting the requirements should be considered.

#### **AP1.5.1.1. Federal Benefit System**

Benefit program characteristics generally include all or most of the following:

AP1.5.1.1.1. The program is classified as "mandatory" rather than discretionary under the Budget Enforcement Act classification.

AP1.5.1.1.2. The systems used in daily operations are owned and operated by the Federal Government.

AP1.5.1.1.3. The majority of monetary payments are provided directly to individuals or a designee as opposed to reimbursement to service providers.

AP1.5.1.1.4. The Federal Government determines the exact amount of the benefit payment.

AP1.5.1.1.5. A "fixed amount" recurring payment is frequently involved.

AP1.5.1.1.6. The program and related system are not addressed in any other FFMSR issued by JFMIP. For example, the Department of Agriculture uses a grant system to provide funding for the food stamp program. Therefore, grant system requirements apply to that program.

#### **AP1.5.2. Benefit System Major Functions**

The major functions typically performed by a unified benefit system are listed below. The Functional Requirements section contains a detailed description of each function. Requirements described in this

<sup>1</sup> See glossary at appendix B of the Federal Financial Management Systems Requirements - Benefit System Requirements for definition of health care benefit program.

document can be accommodated in multiple software applications or by using the functional capability of other systems.

A benefit system tracks the life of claims from initial receipt through final payment and maintains a complete history of financial activity relating to those claims. The Federal benefit system primarily consists of nine major functions and the data processed by those functions. These functions are:

- AP1.5.2.1. Claims Acceptance and Tracking
- AP1.5.2.2. Claims Processing
- AP1.5.2.3. Benefit Payment Administration
- AP1.5.2.4. Recovery Receivable Management
- AP1.5.2.5. Accounting for Benefit Transactions
- AP1.5.2.6. Reporting
- AP1.5.2.7. Interfaces
- AP1.5.2.8. Quality Assurance and Maintenance
- AP1.5.2.9. Technical Functions

### **AP1.5.3. Information Stores - Data Requirements Overview**

The benefit system stores, accesses, and or updates several types of data. In this document, a grouping of related types of data is referred to as an information store. The term information store (rather than database or file) is used to avoid any reference to the technical or physical characteristics of the data storage medium. Actual data storage (physical databases and files) must be determined by each agency during system development and implementation based upon the benefit program's statutory requirements as well as the agency's technical environment, processing volumes, organizational structure, and degree of system centralization or decentralization. This section briefly describes the four information stores. The detailed data elements required in each information store are covered in detail beginning on page 42 of the Federal Financial Management Systems Requirements - Benefit System Requirements.

#### **AP1.5.3.1. Application Information Stores**

This refers to data used to determine the eligibility and demographics of the claimant and data about the benefit(s) for which a claim has been submitted. It also includes the status of the review and approval of the application.

#### **AP1.5.3.2. Claimant Master Record Store**

This refers to data associated with a benefit once it has been approved. Data are captured from the Application Information Stores for approved benefits. Additional data are added throughout the duration of the benefit payment period to support servicing and analysis.

#### **AP1.5.3.3. Program Criteria Store**

This refers to decision-making criteria used in determining benefit eligibility based on specific program regulations, and policies. Examples include income limitations, health conditions, prior military service or other work related prerequisites.

#### **AP1.5.3.4. Financial Information Store**

This refers to external financial information that is stored for use in performing calculations, such as the current interest rate specified by the Department of the Treasury.



#### **AP1.5.4. FSIO Benefits System Requirements Functions**

Financial management systems in the Federal Government must be designed to support the vision articulated by the Government's financial management community. This vision requires financial management systems to support the partnership between revenue and financial managers and to ensure the integrity of information for decision making and measuring performance. This includes the following abilities:

AP1.5.4.1. Collect accurate, timely, complete, reliable, and consistent information.

AP1.5.4.2. Provide for adequate agency management reporting.

AP1.5.4.3. Support government-wide and agency-wide policy decision-making.

AP1.5.4.4. Support the preparation and execution of agency budgets.

AP1.5.4.5. Facilitate the preparation of financial statements and other financial reports in accordance with Federal accounting and reporting standards.

AP1.5.4.6. Provide information to central agencies for budgeting, analysis, and government-wide reporting, including consolidated financial statements.

AP1.5.4.7. Provide a complete audit trail to facilitate audits.

AP1.5.4.8. Provide adequate security controls to minimize the risk that data could be disclosed to unauthorized individuals, improperly used or manipulated, or destroyed due to unauthorized access or use.

#### **AP5.4.1. Revenue System Overview**

This section provides an overview of a revenue system, the revenue system major functions and relationship with other systems. Over 40 distinct revenue systems exist in over a dozen federal agencies. While some agencies collect relatively small amounts of revenue, others collect large quantities and primarily operate on the revenue their programs generate. In Statements of Federal Financial Accounting Standards (SFFAS) #7, paragraph 2, the Federal Accounting Standards Advisory Board (FASAB) defines revenues as:

“An inflow of resources that the government demands, earns, or receives by donations.”

The scope and coverage of these requirements applies to revenue systems with the following exceptions. The Internal Revenue Service (IRS) is a one of a kind federal agency and its income tax system contains unique functionality. This document covers revenue systems and excludes systems used by the IRS to administer and collect revenue. Revenue from insurance,<sup>2</sup> benefits (i.e., Medicare and Social Security), revaluation of property, plant and equipment and inventory are addressed in other financial systems requirements.

Revenue can be either exchange revenue or non-exchange revenue. Exchange revenue and gains are inflows of resources to a government entity that the entity has earned. They arise from exchange transactions, which occur when each party to the transaction sacrifices value and receives value in return. That is, exchange revenue arises when a government entity provides something of value to the public or another government entity at a price.

#### **AP1.5.4.2. Revenue System Major Functions**

The major functions typically performed by a revenue system are listed below. The Functional Requirements section contains a detailed description of each function. Requirements described in this document can be accommodated in multiple software applications or by using the functional capability of other systems.

<sup>2</sup> The Insurance Claims System Requirements will be developed and will address revenue associated with insurance programs.

A revenue system tracks the life of revenue from initial order, processing and output to maintain a complete history of financial activity relating to those receipts. The Federal revenue system primarily consists of 21 major functions and the data processed by those functions. These functions are:

- AP1.5.4.2.1. Customer Order Options
- AP1.5.4.2.2. Remittance Options
- AP1.5.4.2.3. Cashier Function
- AP1.5.4.2.4. Proprietary Accounting and Budgetary Accounting
- AP1.5.4.2.5. Deposit Account Function
- AP1.5.4.2.6. Transaction Validation
- AP1.5.4.2.7. Collection Process
- AP1.5.4.2.8. Revenue Recognition
- AP1.5.4.2.9. Receivable Management Process
- AP1.5.4.2.10. Bill Generation
- AP1.5.4.2.11. Debt Management
- AP1.5.4.2.12. Revenue Estimation
- AP1.5.4.2.13. Automated Reconciliation
- AP1.5.4.2.14. Performance Measurement
- AP1.5.4.2.15. Internal and External Reporting
- AP1.5.4.2.16. Audit Trail
- AP1.5.4.2.17. On-Line Query Capability
- AP1.5.4.2.18. Ad-Hoc Query Capability
- AP1.5.4.2.19. Records Retention
- AP1.5.4.2.20. Interface
- AP1.5.4.2.21. Security

## **AP1.6. FSIO Acquisitions System Requirements Functions**

### **AP1.6.1. Federal Acquisition System Overview**

This section provides an overview of the acquisition system. It is provided as a background for delineating the high-level processes whereby the acquisition and financial systems must share information requirements.

The Federal acquisition system encompasses the processes, policies, and procedures the government employs to acquire products and services for its use. Those processes, policies, and procedures are applicable to all executive agencies and are published in the Federal Acquisition Regulation (FAR) and various agency regulations that implement or supplement the FAR. The dollar value of all products and services acquired by the Federal government amounted to over \$230 billion in fiscal year (FY) 2000 and involved almost 30 million transactions.<sup>3</sup> This total includes 23.5 million transactions worth \$12.3 billion using purchase cards.

The following are some of the principles guiding the system:

- AP1.6.1.1. Providing quality products, on a timely basis, at reasonable costs to the taxpayer
- AP1.6.1.2. Promoting competition while rewarding contractors for successful past performance

<sup>3</sup> Federal Procurement Report, Fiscal Year 2000 through Fourth Quarter, (October 1, 1999 through September 30, 2000).

AP1.6.1.3. Maintaining a system open to all responsible contractors while meeting special public policy objectives, e.g., environmental, socio-economic.

### **AP1.6.2. Information Technology in the Acquisition Process**

Advancements in information technology are of particular importance to agency acquisition and financial systems, organizations, and communities. This importance is demonstrated by the significant amount of information requirements and processes that are common to the Federal acquisition and financial communities, and systems. This document identifies some general and specific information technology requirements. However, it is through each agency's EA development that articulation and application of its knowledge of relevant technology and business trends to meet their unique financial management information systems requirements occurs. (See section on Agency Financial Management System Architecture for a more in-depth discussion of this point.)

Many solutions are still evolving in order to implement mandatory requirements contained in several public laws that have been enacted during the past several years, such as:

AP1.6.2.1. Government Paperwork Elimination Act (GPEA) of 1998—requires Federal agencies to allow, by October 21, 2003, individuals or entities, as an option, to interact with them electronically where practicable.

AP1.6.2.2. The Debt Collection Improvement Act (DCIA) of 1996—requires Federal disbursing officials to offset an eligible payment to a payee to satisfy a delinquent non-tax debt owed by the payee to the government. The DCIA requires agencies to include the taxpayer identification number (TIN) on payment vouchers and mandates the use of electronic funds transfer (EFT) when making Federal payments. To comply with these DCIA provisions, OMB's budget guidance of June 7, 2001, requires vendors and agencies to use the Central Contractor Registration (CCR), beginning October 1, 2002.

AP1.6.2.3. Section 508 of the Rehabilitation Act of 1973, as amended—requires that all Federal agencies' electronic and information technology (EIT) be accessible to people with disabilities (See Appendix C).

AP1.6.2.4. Information Technology Management Reform Act (ITMRA) of 1996, as amended (also known as Clinger-Cohen Act of 1996)—establishes the role of CIOs in the government, and forms the interagency CIO Council. The intent of the Act is to improve government performance through the effective application of information technology and calls for "an integrated framework (or enterprise architecture) for evolving or maintaining existing information technology and acquiring new information technology to achieve the agency's strategic goals and information resource goals."

### **AP1.6.3. Funds Certification**

Funds availability certification, or *funds certification*, is part of the funds control process that verifies that funds or budget authority is available for the contemplated acquisition. This is the first point at which the acquisition process interfaces with the financial system. Funds are generally restricted by law or regulation, as to purpose, amount, and period of availability. Once the budgetary authority is received and recorded in the accounting system, purchases can be made within its limitations. Funds certification accounting records help ensure subsequent entry of undelivered orders or accrued expenditures does not exceed the balance of funds available, i.e., the budgetary restrictions on amount and availability. The acquisition system can access data electronically, in some cases, and use capabilities of the core financial system to verify that funds are available and comply with appropriation law.

### **AP1.6.4. Obligation**

An *obligation* is a binding agreement that will result in outlays. The signing of a contract by a contracting officer creates a bona fide obligation. However, the obligation to pay is conditional upon

satisfactory performance by the contractor. This obligation to pay is recorded in the agency's financial records based on the accounting information contained in the signed contract. Finance is provided a copy of the contract to record the obligation and to obtain payment instructions. In the case of fully integrated systems, this function is performed through the routing and approval process and the obligation is done upon approval by the last approver, i.e., contracting officer.

#### **AP1.6.5. De-Obligation**

A *de-obligation* is an adjustment or modification downward to an existing obligation. It typically frees up funding which may then be applied to alternative activities.

#### **AP1.6.6. Payment**

*Payment* is the process by which the government disburses monies to a contractor in accordance with contract terms. As a rule, the government requires receipt of products and services prior to making payment. However, there are exceptions to the rule. Advance payments and progress payments are methods of contract financing accomplished by specific clauses included in the contract. Payments are to be made in an expedient manner, in compliance with prompt payment provisions. Other objectives in the payment process are: to ensure payments are charged to the correct obligation; to ensure the invoice description of items, services, quantities, and prices match those of the contract to be charged; to minimize the cost to the government by taking advantage of discounts and purchase card rebates; and to ensure the payment is proper (e.g., not a duplicate payment), and that remittance information is complete. Payments require authorization by an authorized approving official and certification by the certifying officer that the payment is owed, the invoice is proper, an internal proper match to the receipt and obligation documents has been performed, and funds are available for the payment.

#### **AP1.6.7. Closeout**

*Closeout* is the process by which a Federal agency determines that a contract has been physically completed and all applicable administrative actions, including final payment or recovery of overpayment, have been accomplished. Contracts are considered to be physically completed when:

AP1.6.7.1. The contractor has completed required deliveries followed by government inspection and acceptance; all contractor services have been performed and accepted by the government; and existing option provisions have expired; or

AP1.6.7.2. The government has issued a notice of complete contract termination.

#### **AP1.6.8. Micropurchases Made with Purchase Cards**

This section describes information requirements for micropurchases made with purchase cards. These simplified transactions follow processes and procedures that differ from those used for procurements and thus have unique information requirements from those previously described. Pursuant to the Federal Acquisition Streamlining Act of 1994, the FAR, Part 13, "Simplified Acquisition Procedures," contains the primary guidance for this method of procurement. Robust and properly controlled purchase card programs reduce the administrative lead time for procurements; streamline financial and purchasing processes; enable more efficient business processes; and streamline post-certification reviews by approving or certifying officials.

#### **AP1.6.9. General Systems Requirements**

This section describes general requirements that apply to all agency core and mixed financial management systems, including the financial aspects of acquisition systems, and the shared information requirements and interface processes covered in this document, i.e., funds certification, obligation/de-obligation, payment, and closeout. This section also identifies some of the statutes, topics, and more specific statutory requirements that the government-wide acquisition, financial, and other professionals

who developed this document identified as extremely important to the organizations, systems, and processes involved. These requirements contribute to an agency's ability to ensure its single integrated financial management system is designed, implemented, and operated in accordance with existing laws and regulations, and in particular, that the systems are operating as intended.

#### **AP1.6.10. Records Retention**

Agency systems must maintain, store, and permit ready retrieval of financial information. The time frames for various parts of this requirement differ depending on the subject matter. The single integrated financial management system must be sufficiently flexible to retain and purge information consistent with varying record keeping requirements. The National Archives and Records Administration (NARA) must approve the destruction of records created within the Federal government per 36 C.F.R 1228. General Records Schedule 7, Expenditure Accounting Records, and General Records Schedule 20, Electronic Records, are the current authorities for disposal of Expenditure Accounting Records. (Copies may be obtained from an agency's records officer or from NARA.) For expenditure records not covered by this authority, or for any questions regarding the disposition of Federal records, please contact:

National Archives and Records Administration (NARA)  
7th Street and Pennsylvania Avenue NW  
Washington, DC 20408

### **AP1.7. FSIO Seized Assets System Requirements Functions**

This document contains functional requirements for seized property and forfeited assets systems.

#### **AP1.7.1. System Overview**

This document identifies functional requirements for seized property and forfeited assets systems. Although the document may be used for developing new seized property and forfeited assets systems, or improving and evaluating current systems, the document does not provide a specific model for such systems. Functional requirements not mandated by law, regulation, directive, or judicial decision must result in cost-effective systems that are in the interest of the government.

#### **AP1.7.2. Overview on Seized Property and Forfeited Assets**

Seized property and forfeited assets systems are an integral part of the total financial management system for those Federal agencies which maintain these types of assets. The seized property and forfeited assets systems support programmatic objectives and interact with the agency's core financial system to validate funds availability; update budget execution data; record the custody of seized property and forfeited assets and the associated expenses and revenues.

Property may be seized under the authority of various laws or regulations that are enforced or administered by agencies of the Federal government. While the laws and regulations authorizing seizure of property differ, the basic internal controls and accounting requirements are to assure that the government maintains affirmative custody and control of this property during the pendency of the legal proceeding that allowed the seizure to be made. Property may be simultaneously seized for more than one purpose, i.e., seized as evidence of criminal activity and seized for the enforcement of a tax levy.

#### **AP1.7.3. Introduction to Functional Requirements**

This document identifies functional requirements for seized property and forfeited assets systems and these requirements are segregated into mandatory or value-added system requirements. The narrative distinguishes mandatory and value-added system requirements by terminology. The words "must," "shall," or "will" designate mandatory requirements; the words "may" or "should" designate value-added requirements. However, statutory requirements specific to a reporting entity may override mandatory requirements, or make value-added requirements mandatory. In such instances, when appropriate, the

reporting entity should reference the statutory exception in footnotes to the entity's financial statements, and in pertinent compliance reports to Congress.

#### **AP1.7.4. Seizure Activities**

When certain civil and criminal laws or regulations are violated, enforcement agencies have the authority to seize the property. All Federal government seizures of private property must be made in accordance with applicable laws and regulations and must be specifically authorized. This initial authorization is the cornerstone of all subsequent activity.

#### **AP1.7.5. Custody Activities**

Organizations that have custody of seized property and forfeited assets must have adequate policies and procedures to ensure all property and assets are properly received, recorded, valued, maintained, and controlled throughout the legal process underlying the seizure

#### **AP1.7.6. Forfeiture Activities**

As a consequence of certain legal proceedings, title to property, real or personal is transferred to the United States.

#### **AP1.7.7. Disposition Activities**

A key component of effective property seizure and asset forfeiture processes is disposing of the property in an orderly fashion after determining that disposition is appropriate. If asset disposition is perceived to be unfair or inefficient, the effectiveness of the entire process could be called into question. In some cases, the property may be returned to an entity outside of the Federal government as a result of the law enforcement action. It is particularly important to account for all costs, revenues, and proceeds from disposition.

#### **AP1.7.8. Reporting and Other Requirements**

All seized property and asset forfeiture systems must be able to support management's objectives for efficiency and quality in order to ensure compliance with GPRA requirements. They must fully disclose the financial results of the program. In addition, they must support performance measures that management can use to assess the efficiency and quality of the financial management process. Performance measurement for specific program components, such as property disposal, must also be supported. Management should be able to assess performance from a variety of perspectives, including program-wide or agency-wide levels. Reports for accounting and payment history purposes must also be provided and adapted to meet agency needs.

#### **AP1.7.9. General Systems Requirements**

The *JFMIP Framework for Federal Financial Management Systems* contains information on internal controls, systems architecture, software documentation, and other matters related to seized property and forfeited assets systems development, operations, and maintenance. Throughout the editing and processing activity of the seized property and forfeited assets system, supporting documentation must be maintained.

The seized and forfeited assets system must be able to accept, process, and report on transactions with other internal and external systems. The system must record and track such transactions and related information in order to provide the basis for control.

#### **AP1.7.10. Interfacing Systems**

Agency financial management systems track financial events and summarize information to support the mission of an agency. These systems provide for adequate management reporting, support agency level policy decisions necessary to carry out fiduciary responsibilities, and support the preparation of auditable financial statements. Agency financial management systems fall into four categories: core financial

systems, other and mixed systems (including inventory systems), shared systems, and departmental executive information systems (systems to provide management information to all levels of managers). These systems must be linked together electronically to be effective and efficient. Summary data transfers must be provided from agency systems to central systems to permit summaries of management information and agency financial performance information on a government-wide basis. Subject to government-wide policies, the physical configuration of financial management systems, including issues of centralized or decentralized activities, processing routines, data, and organizations, is best left to the determination of the agency to decide the optimal manner in which to support the agency mission.

#### **AP1.7.11. System Administration**

System administration provides centralized control over a seized property and forfeited assets system.

#### **AP1.7.12. Records Retention**

All records created within the Federal government may be destroyed only with the approval of the National Archives and Records Administration (NARA), per 36 CFR 1228. For questions regarding the disposition of federal records, please contact:

National Archives and Records Administration (NARA)  
7th Street and Pennsylvania Avenue NW  
Washington, DC 20408.

The telephone number for the Life Cycle Management Division is 301-713-7110.

#### **AP1.7.13. Other General Systems Issues**

A variety of general systems requirements, including data stewardship, systems architecture, systems integration, internal control, and others are contained in the *Framework for Federal Financial Management Systems* (JFMIP FFMSR-0, January 1995). The Framework document, along with all other JFMIP requirements documents can be found at <http://www.financenet.gov/financenet/fed/jfmip/jfmip.htm>.

### **AP1.8. FSIO Managerial Cost Accounting System Requirements Functions**

This *Managerial Cost Accounting Implementation Guide* is a technical practice aid to assist federal entities in implementing cost accounting. The document contains recommendations on many cost accounting issues; however, it is not intended to address all possible uses of cost accounting information. Although its use is optional, federal agencies should find this Guide very helpful in their efforts to understand and implement managerial cost accounting. Additional recommendations on costing issues will most likely be addressed at a future time either by the Government-wide Cost Accounting Committee or another costing committee. Agencies planning to implement a managerial cost accounting system should refer to the Joint Financial Management Improvement Program's (JFMIP) *System Requirements for Managerial Cost Accounting* document, which establishes the standard, Government-wide system requirements that an agency should consider for systems supporting managerial cost accounting functions.

#### **AP1.8.1. Direct Costs**

"Direct costs are costs that can be specifically identified with a single cost object (e.g., an output)."<sup>4</sup> Direct costs are assigned to cost objects by direct tracing of units of resources consumed by individual activities that lead to the production of an output. "Examples of resources that are directly used in the production of an output and might be included in direct costs include materials that are used in the production of the output, employees who directly worked on the output, facilities and equipment used exclusively in the production of the output, and goods or services received from other entities that are

<sup>4</sup>SFFAS No. 4, *Managerial Cost Accounting Concepts and Standards for the Federal Government*, par. 90.



directly used in the production of the output.” “Although direct cost tracing increases accuracy in cost assignments, it can be very expensive. Management must use their judgment to determine whether the information and accuracy obtained by using direct tracing to identify direct costs is worth the effort and expense of doing so.”

### **AP1.8.2. Indirect Costs**

“Indirect costs are costs of resources that are jointly or commonly used to produce two or more types of outputs but are not specifically identifiable with any one of the outputs. Typical examples of indirect costs include costs of general administrative services, general research and technical support, security, rent, employee health and recreation facilities, and operation and maintenance costs for buildings, equipment, and utilities.” As with direct costs, indirect costs can be incurred internally or for goods and services received from other federal entities and may or may not be funded in the budget covering the program.

### **AP1.8.3. Budgeting**

Budgeting provides information and analysis for use in achieving annual and long-term revenue and resource levels, in making resource allocation decisions, and for use in monitoring performance against those decisions throughout the budget period.

There are two major aspects to budgeting. The first, called budget formulation, allocates budgetary resources in accordance with national priorities and program objectives established by the President and Congress. The second, budget execution, and controls the funds and other resources allocated to federal entities during the budget formulation process.

AP1.8.3.1. Resource Allocation - This use includes the comparison of the costs and benefits of various proposals and the resulting decisions to allocate planned federal resources. Using the full cost of programs allows for more meaningful cost comparisons because more of the costs to taxpayers are considered than might be if using only funds directly appropriated to the program.

AP1.8.3.2. Budgeting Formulation, Budget Execution, and Funds Control – This use focuses on identifying budgetary resources and tracking obligations and outlays incurred against them. These are measured on a different basis than the accrual basis used to measure full cost.

### **AP1.8.4. Full Cost**

FASAB recommended, and OMB issued, a requirement (contained in SFFAS No. 4) for developing and reporting cost accounting information. SFFAS No. 4 requires “the full cost of outputs to be reported in general purpose financial reports.” In addition, full costing capability is required in federal agencies’ basic cost accounting processes. “Each reporting entity should measure the full cost of outputs so that total unit cost of outputs can be determined.” The Statement of Net Cost, in an agency’s financial statements, is the report most obviously affected by these requirements. “The Statement of Net Cost and related supporting schedules show the net cost of operations for the reporting entity as a whole and for its sub organizations and programs.” “The full cost accounting standard does not require full cost reporting in federal entities’ internal reports or special cost studies.” Full cost is required in certain situations such as financial statements and performance measurement under GPRA.

### **AP1.8.5. Relevant Costs**

Those cost elements that are necessary for particular management analyses and/or decision-making purposes when full cost is not necessarily required. Relevant costs are appropriate for decision-making purposes such as devolution decisions and the pricing of governmental user fees. For example, certain management decisions might involve looking only at variable costs. The costs appropriate for consideration in particular situations may only be a portion of the full cost, may be greater (e.g., A-76 contracting-out decisions), or in the case of budgeting, be computed on a different basis other than the

accrual basis, which is normally used for financial reporting. Of course, full cost may also be relevant to these decisions as well.

**AP1.8.6. The Hierarchical Levels (in descending order) for which Costs are Assigned**

**AP1.8.6.1. Government-wide** - The total federal government (Executive Branch at this time), including all costs incurred by the government and reported in the federal consolidated Government-wide financial statements.

**AP1.8.6.2. Agency-wide** - A reporting entity, which is generally assumed to be an agency or department. If a large government department has organizational components that are themselves reporting entities (e.g., Internal Revenue Service within the Treasury Department, Forest Service within the Department of Agriculture), then the reporting components and their organizational equivalents could also be considered the agency-wide level.

**AP1.8.6.3. Responsibility Segment** - A major sub organization of the agency that has responsibility for delivery of an activity, good, or service within the reporting entity.

**AP1.8.6.4. Programs** – “Agencies should decide the exact classification of major programs based on the missions and outputs described in the GPRA strategic and annual plans, the entity’s budget structure and the guidance for defining and structuring responsibility segments presented in SFFAS No. 4.”

**AP1.8.6.5. Projects** - Planned undertakings, usually related to a specific activity, such as the research and development of a new product or the redesign of the layout of a production plant. Projects generally have a finite life span, with a specific start and end date.

**AP1.8.6.6. Activities, Goods, and Services**

AP8.6.6.1. Activities - Work tasks or steps performed in producing goods or services.

AP8.6.6.2. Goods and Services - Outputs generated from the consumption of resources.

**AP2. APPENDIX 2**

**DESCRIPTION OF REQUIREMENT CHANGES**

<b>Req. ID</b>	<b>Change Type</b>	<b>Reason for Change</b>
01.01.01	C	JFMIP SR-02-01, req. GLA-01; was replaced by FSIO OFFM-N0-0106, req. GLA-01
01.01.04	C	JFMIP SR-02-01, req. GLA-02; DoDFMR, Volume 1, Chapter 7, 070201, were replaced by FSIO OFFM-N0-0106, req. GLA-02
01.01.05	A	Located additional guidance to support the requirement: DoDFMR, Volume 1, Chapter 7, 070503
01.01.07	D	Version 5 - This requirement deleted
01.01.08	C	JFMIP SR-02-01, req. CFA-04; I TFM S2, Part IV & Part V; I TFM Part II Chapter 4000 were replaced by FSIO OFFM-N0-0106, req.SMA-09
01.01.10	C	JFMIP SR-02-01, req. GLA-03 were replaced by FSIO OFFM-N0-0106, req. GLA-03
01.01.12	C	JFMIP SR-02-01, req. CFA-11 were replaced by FSIO OFFM-N0-0106, req.SMA-05
01.01.13	D	Version 5 - This requirement deleted
01.01.15	D	Version 5 - This requirement deleted
01.01.16	D	Version 5 - This requirement deleted
01.01.17	C	JFMIP SR-02-01, req. CFA-08 were replaced by FSIO OFFM-N0-0106, req.FBA-01 and FBA-07
01.01.18	C	JFMIP SR-02-01, req. CFA-10; OMB Circular A-11, Section 83 were replaced by FSIO OFFM-N0-0106, req.SMA-12
01.01.19	C	JFMIP SR-02-01, req. CFB-01 and CFB-02 were replaced by FSIO OFFM-N0-0106, req.GLB-01 and GLB-03
01.01.20	C	OMB Circular A-34; I TFM S2, Part III were replaced by OMB Circular A-11, Part 4; I TFM S2, Part III
01.01.21	D	Version 5 - This requirement deleted
01.01.22	C	JFMIP SR-02-01, req. CFA-16 was replaced by FSIO OFFM-N0-0106, req. SMA-04
01.01.24	C	JFMIP SR-02-01, req. GLA-07 have been replaced by FSIO OFFM-N0-0106, req.GLA-07

Req. ID	Change Type	Reason for Change
01.01.25	C	JFMIP SR-02-01, req. CFA-17 were replaced by FSIO OFFM-N0-0106, req. SMB-06
01.01.26	C	JFMIP SR-02-01, req. CFB-32 were replaced by FSIO OFFM-N0-0106, req. PMD-57
01.01.27	C	JFMIP SR-02-01, req. CFA-12 were replaced by FSIO OFFM-N0-0106, req. SMA-06
01.01.28	C	JFMIP SR-02-01, req. GLA-08 were replaced by FSIO OFFM-N0-0106, req. GLC-07
01.01.29	C	JFMIP SR-02-01, req. CFB-31 were replaced by FSIO OFFM-N0-0106, req. SMB-34
01.01.30	A	JFMIP SR-02-01, req. CFA-11 was broken out into two references in the 2006 FSIO guidance (see 01.01.12 for SMA-05 and 01.01.xx for SME-04). SME-04 is being shown as an add for 2006.
01.01.31	A	Located additional guidance to support the requirement: DoDFMR, Volume 1, Chapter 2, 020206A. The source, 01.01.11, was split because the new FSIO source doesn't make sense with the DoDFMR.
01.01.32	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. GLA-05 was added
01.01.33	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. GLA-06 was added
01.01.34	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. GLA-09 was added
01.01.35	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. GLA-10 was added
01.01.36	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. GLB-05 was added
01.01.37	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. GLC-06 was added
01.01.38	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FBA-02 was added
01.01.39	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FBA-04 was added
01.02.03	C	JFMIP SR-02-01, req. CFB-07 and CFB-08 were replaced by FSIO OFFM-N0-0106, req. GLC-01
01.02.04	C	JFMIP SR-02-01, req. CFB-05 were replaced by FSIO OFFM-N0-0106, req. GLB-02
01.02.05	D	Version 5 - This requirement deleted
01.02.06	C	OMB Circular A-127, 7C; I TFM S2; JFMIP SR-02-01, req. CFB-10 were replaced by OMB Circular A-127, 7C; I TFM S2; FSIO OFFM-N0-0106, req. SMC-02
01.02.10	C	JFMIP SR-02-01, req. CFB-06 were replaced by FSIO OFFM-N0-0106, req. GLB-06

Req. ID	Change Type	Reason for Change
01.02.11	C	JFMIP SR-02-01, req. CFB-20 and CFB-21 were replaced by FSIO OFFM-N0-0106, req.SMD-03
01.02.12	C	JFMIP SR-02-01, req. CFB-30 were replaced by FSIO OFFM-N0-0106, req. SMB-32
01.02.13	C	JFMIP SR-02-01, req. CFA-15 were replaced by FSIO OFFM-N0-0106, req. FBA-08
01.02.14	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. SMB-16 was added
01.02.15	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. GLB-07 was added
01.02.16	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. GLC-03 was added
01.03.02	C	JFMIP SR-02-01, req. CFB-04 were replaced by FSIO OFFM-N0-0106, req.GLC-04
01.03.04	C	DoDFMR, Volume 1, Chapter 7, 0707; I TFM S2-00-01, Section III were replaced by DoDFMR, Volume 1, Chapter 7, 0707; I TFM S2-00-01, Section III
01.03.07	C	JFMIP SR-02-01, req. GLB-01 were replaced by FSIO OFFM-N0-0106, req.SMD-02
01.03.10	C	JFMIP SR-02-01, req. GLB-02 was deleted and not replaced by FSIO OFFM-N0-0106
01.03.12	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. GLC-05 was added
01.04.01	C	JFMIP SR-02-01, req. CFB-03 were replaced by FSIO OFFM-N0-0106, req.GLB-04
01.04.04	C	Located the following additional guidance to support the requirement: DoDFMR, Volume 4, Chapter 1, 010103
01.04.05	C	Located the following additional guidance to support the requirement: DoDFMR, Volume 4, Chapter 1, 010103 and Chapter 2, 020102 B.
01.04.06	C	Located the following additional guidance to support the requirement: DoDFMR, Volume 4, Chapter 7, 070203 and 070204.
01.04.07	C	JFMIP SR-02-01, req. GLC-02 were replaced by FSIO OFFM-N0-0106, req. TLJ-07
01.04.08	C	JFMIP SR-02-01, req. CFB-23 were replaced by FSIO OFFM-N0-0106, req. SMB-33
01.04.09	C	JFMIP SR-02-01, req. CFB-24 were replaced by FSIO OFFM-N0-0106, req. SMB-26 and SMB-28
01.05.01	C	JFMIP SR-02-01, req. CFB-26 and CFB-27; DoDFMR, Volume 1, Chapter02, App. 2B2 were replaced by FSIO OFFM-N0-0106, req. GLF-02; DoDFMR, Volume 1, Chapter 2, Addendum 2, B. 2.

Req. ID	Change Type	Reason for Change
01.05.02	C	JFMIP SR-02-01, req. CFB-28 and CFB 29; DoDFMR, Volume 1, Chapter 2, App. 2B2 were replaced by FSIO OFFM-N0-0106, req. GLF-08 and GLE-01; DoDFMR, Volume 1, Chapter 2, Addendum 2, B. 2.
01.05.04	C	JFMIP SR-02-01, req. GLB-06 were replaced by FSIO OFFM-N0-0106, req. GLF-05
01.05.05	C	JFMIP SR-02-01, req. GLB-03 and GLB 04 were replaced by FSIO OFFM-N0-0106, req. GLF-03, GLF-07 and GLF-09
01.05.06	C	JFMIP SR-02-01, req. GLB-05; DoDFMR, Volume 1, Chapter 2, App. 2B3 were replaced by FSIO OFFM-N0-0106, req. GLF-06; DoDFMR, Volume 1, Chapter 2, Addendum 2, B. 3
01.05.07	C	JFMIP SR-02-01, req. RC-03 and RC-04 were replaced by FSIO OFFM-N0-0106, req. GLG-04, GLG-05 and GLG-06
01.05.08	C	JFMIP SR-02-01, req. RD-09 were replaced by FSIO OFFM-N0-0106, req. TLJ-10
01.05.15	C	JFMIP SR-02-01, req. CFA-01, CFA-02, GLA-05, and GLA-06; DoDFMR, Volume 6B; OMB Bulletin 97-01 as amended; I TFM Part II, Chapter 4000; ITFM S2, Part IV were replaced by FSIO OFFM-N0-0106, req. SMA-01; DoDFMR, Volume 6B; OMB Bulletin 97-01 as amended; I TFM Part II, Chapter 4700
01.05.16	C	JFMIP SR-02-01, req. CFB-34 were replaced by FSIO OFFM-N0-0106, req. SMC-12
01.05.19	C	JFMIP SR-02-01, req. GLB-07 were replaced by FSIO OFFM-N0-0106, req. GLF-10
01.05.20	C	JFMIP SR-02-01, req. CFB-11 were replaced by FSIO OFFM-N0-0106, req. GLD-01
01.05.21	C	JFMIP SR-02-01, req. CFB-12 were replaced by FSIO OFFM-N0-0106, req. GLD-03
01.05.22	C	JFMIP SR-02-01, req. CFB-13 were replaced by FSIO OFFM-N0-0106, req. GLD-07 and GLD-08
01.05.23	C	JFMIP SR-02-01, req. CFB-14 were replaced by FSIO OFFM-N0-0106, req. GLD-05
01.05.24	C	JFMIP SR-02-01, req. CFB-25 were replaced by FSIO OFFM-N0-0106, req. SMD-04
01.05.25	D	Version 5 - This requirement deleted
01.05.26	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. SMD-05 was added
01.05.27	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. SMD-06 was added
01.05.28	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. GLE-01 was added

Req. ID	Change Type	Reason for Change
01.05.29	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. GLF-07 was added
01.05.30	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. SMA-02 was added
01.05.31	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. GLC-02 was added along with I TFM S2
01.05.32	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. GLA-08 was added
01.05.33	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. GLD-02 was added
01.05.34	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. GLD-04 was added
01.05.35	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. GLD-06 was added
01.05.36	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. GLF-01 was added
01.05.37	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. GLF-09 was added
01.05.38	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. GLF-11 was added
01.05.39	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. GLF-12 was added
01.05.40	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. GLG-01 was added
01.05.41	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. GLG-02 was added
01.05.42	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. GLG-06 was added
01.05.43	A	JFMIP SR-02-01, req. CFA-15 was replaced by JFMIP SR-02-01, req. FBA-03
01.05.44	A	JFMIP SR-02-01, req. CFA-15 was replaced by JFMIP SR-02-01, req. FBA-08
01.05.45	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FBC-08 was added
01.05.46	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FBC-07 was added
01.05.47	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. GLF-04 was added
01.05.48	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. SMA-03 was added
01.05.49	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. SMA-07 was added
01.05.50	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. SMA-10 was added
01.05.51	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. SMA-11 was added



Req. ID	Change Type	Reason for Change
01.05.52	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. SMA-13 was added
01.05.53	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. SMD-13 was added
01.05.54	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. SMD-08 was added
02.01.02	C	JFMIP SR-02-01, req. RB-05 were replaced by FSIO OFFM-N0-0106, req. GLG-10
02.01.03	C	JFMIP SR-02-01, req. RB-01 were replaced by FSIO OFFM-N0-0106, req. FBC-10
02.01.04	D	Version 5 - This requirement deleted
02.01.07	D	Version 5 - This requirement deleted
02.01.14	C	DoDFMR, Volume 6, Chapter 1, 010207 was replaced by OMB Circular A-136, Section 2.1 paragraph B.
02.01.15	C	DoDFMR, Volume 6, Chapter 1, 010207A was replaced by DoDFMR, Volume 6B, Chapter 2, paragraph 020503 and DoDFMR, Volume 6B, Chapter 2, paragraph 020508.
02.01.16	C	DoDFMR, Volume 6, Chapter 1, 01020B was replaced by DoDFMR, Volume 6, Chapter 5, Appendix C Part III, C050602. C. 5. a.
02.01.161	C	JFMIP SR-02-01, req. RB-02 and 03 was replaced by FSIO OFFM-N0-0106, req. GLG-07
02.01.163	C	JFMIP SR-02-01, req. RC-01 was replaced by FSIO OFFM-N0-0106, req. FBC-13
02.01.166	D	Version 5 - This requirement deleted
02.01.167	C	JFMIP SR-02-01, req. RD-01 was replaced by FSIO OFFM-N0-0106, req. TLJ-01
02.01.168	C	JFMIP SR-02-01, req. RD-08 was replaced by FSIO OFFM-N0-0106, req. TLJ-09
02.01.169	C	JFMIP SR-02-01, req. FME-43 was replaced by FSIO OFFM-N0-0106, req. SMC-10
02.01.17	C	DoDFMR, Volume 6, Chapter 1, 01020C was replaced by DoDFMR, Volume 2, Table 2-3, Note 1
02.01.171	C	JFMIP SR-02-01, req. RD-02 was replaced by FSIO OFFM-N0-0106, req. TLJ-02
02.01.172	C	JFMIP SR-02-01, req. RD-03 was replaced by FSIO OFFM-N0-0106, req. TLJ-03
02.01.173	C	JFMIP SR-02-01, req. RD-04 was replaced by FSIO OFFM-N0-0106, req. TLJ-04
02.01.174	C	JFMIP SR-02-01, req. RD-05 was replaced by FSIO OFFM-N0-0106, req. TLJ-05

Req. ID	Change Type	Reason for Change
02.01.175	C	JFMIP SR-02-01, req. RD-06 was replaced by FSIO OFFM-N0-0106, req. TLJ-06
02.01.176	C	JFMIP SR-02-01, req. RD-07 was replaced by FSIO OFFM-N0-0106, req. TLJ-08
02.01.177	C	JFMIP SR-02-01, req. RD-10 was replaced by FSIO OFFM-N0-0106, req. TLJ-11
02.01.178	D	Version 5 - This requirement deleted
02.01.179	C	JFMIP SR-02-01, req. RC-05 was replaced by FSIO OFFM-N0-0106, req. GLG-03
02.01.18	D	Version 5 - This requirement deleted
02.01.180	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FBC-11 was added. This requirement is being moved from Chapter 9, 09.05.31.
02.01.181	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FBC-12 was added. This requirement is being moved from Chapter 9, 09.05.09.
02.01.183	A	SFFAS-1, 25, 45, was replaced by SFFAS-1, 26 per the new requirement. SFFAS 1 last revised March 1993. Since old requirement cited three parts in SFFAS-1, it has been separated out into three requirements (02.01.25, 02.01.183 and 02.01.184) for 2006.
02.01.184	A	SFFAS-1, 25, 45, was replaced by SFFAS-1, 43, Part 1 per the new requirement. SFFAS 1 last revised March 1993. Since old requirement cited three parts in SFFAS-1, it has been separated out into three requirements (02.01.25, 02.01.183 and 02.01.184) for 2006.
02.01.185	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. GLG-09 was added. JFMIP SR-02-01, req. RB-02 has been moved to GLG-07 (see 02.01.161); RB-03 has been revised and moved to GLG-09 (see 02.01.185)
02.01.186	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. TLJ-10 was added. Even though there is an “Old Reference,” this requirement is listed as an “Add” because the “Old Reference” was not cited previously.
02.01.187	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. TLJ-13 was added
02.01.188	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FBC-14 was added
02.01.189	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FBC-15 was added
02.01.19	C	DoDFMR, Volume 6, Chapter 1, 010208A was replaced by DoDFMR, Volume 6, Chapter 1, 010205
02.01.190	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FBC-16 was added. This requirement is being moved from Chapter 9, 09.04.40.

Req. ID	Change Type	Reason for Change
02.01.191	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. GLG-01 was added
02.01.192	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. GLG-02 was added
02.01.193	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. GLA-08 was added
02.01.194	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. GLG-11 was added
02.01.195	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. GLG-12 was added
02.01.196	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. GLG-13 was added
02.01.197	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. TLJ-12 was added. Spilt 02.01.177 into two requirements per new FSIO document.
02.01.198	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FMC-08 was added
02.01.20	C	DoDFMR, Volume 6, Chapter 1, 010208C was replaced by OMB Circular A-136, page 57; SFFAS-21, 12 and 13
02.01.21	C	DoDFMR, Volume 6, Chapter 1, 010208D was replaced by SFFAS-21, 10 and 11; OMB Circular A-136, page 56, paragraph 10.
02.01.24	C	1 TFM 2-4030.30 was replaced by 1 TFM 2-4701
02.01.25	C	SFFAS-1, 25, 26,43 was replaced by SFFAS-1, 25
02.01.26	C	SFFAS-1, 27 was replaced by SFFAS-1, 27
02.01.27	C	SFFAS-1, 30 was replaced by SFFAS-1, 30
02.01.39	C	SFFAS-1, 72 was replaced by SFFAS-1, 72
03.01.01	C	SFFAS-6, 21; SFFAS-11, 3; DoDFMR, Volume 4, Chapter 6, 060102; JFMIP SR-00- 4, 16, was replaced by SFFAS-6, 21; SFFAS-11, 21; DoDFMR, Volume 4, Chapter 6, 060102
03.01.02	C	SFFAS-6, 24; DoDFMR, Volume 4, Chapter 6, 060103 A.5, was replaced by SFFAS-6, 24; DoDFMR, Volume 4, Chapter 6, 060103 A.5
03.01.03	C	SFFAS-6, 25; DoDFMR, Volume 4, Chapter 6, 060103 A.2.c, was replaced by SFFAS-6, 25; DoDFMR, Volume 4, Chapter 6, 060103 A.6.c, A.6.d
03.01.05	C	DoDFMR, Volume 4, Chapter 6, 060202C2, 060105A2B, was replaced by DoDFMR, Volume 4, Chapter 6,060202B, 060105A2B1

Req. ID	Change Type	Reason for Change
03.01.06	D	Version 5 - This requirement deleted
03.01.07	C	DoDFMR, Volume 1, Chapter 2, 020206A was replaced by DoDFMR, Volume 2, Chapter 2, 020206A
03.01.11	C	DoDFMR, Volume 4, Chapter 6, 060104B, 060106A3 was replaced by DoDFMR, Volume 4, Chapter 6, 060104B, 060106A3
03.01.12	C	DoDFMR, Volume 4, Chapter 6, 060105C1A, B, C, D was replaced by DoDFMR, Volume 4, Chapter 6, 060105C1
03.01.13	C	DoDFMR, Volume 4, Chapter 6, 060203B6 is the reference source
03.01.15	C	SFFAS-8, 46; DoDFMR, Volume 6B, Chapter 11, 110302A is the reference source
03.01.18	A	Located additional guidance to support the requirement: DoDFMR, Volume 4, Chapter 6, 060105D1 as a new source
03.01.19	A	Located additional guidance to support the requirement: DoDFMR, Volume 4, Chapter 6, 060106A
03.01.20	A	Located additional guidance to support the requirement: DoDFMR, Volume 4, Chapter 6, 060106B
03.01.21	A	Located additional guidance to support the requirement: DoDFMR, Volume 4, Chapter 6, 060106D
03.01.22	A	Located additional guidance to support the requirement: DoDFMR, Volume 4, Chapter 6, 060202B3
03.01.23	A	Located additional guidance to support the requirement: DoDFMR, Volume 4, Chapter 6, 060202B5
03.02.01	C	SFFAS-6, 26; DoDFMR, Volume 4, Chapter 6, 060104a is the reference source
03.02.02	C	DoDFMR, Volume 4, Chapter 6, 060105A2 is the reference source
03.02.03	C	SFFAS-10, 15-27; DoDFMR, Volume 4, Chapter 6, 060210B is the reference source
03.02.04	C	Updated guidance: DoDFMR, Volume 4, Chapter 6, 060201 C. 5.
03.02.05	C	SFFAS-6, 30; DoDFMR, Volume 4, Chapter 6, 060202C3 was replaced by SFFAS-6, 30; DoDFMR, Volume 4, Chapter 6, 060201C3
03.02.06	C	SFFAS-6, 31; DoDFMR, Volume 4, Chapter 6, was replaced by SFFAS-6, 31; DoDFMR, Volume 4, Chapter 6, 060201C8

Req. ID	Change Type	Reason for Change
03.02.07	C	SFFAS-6, 32; DoDFMR, Volume 4, Chapter 6, 060202C4 was replaced by SFFAS-6, 32; DoDFMR, Volume 4, Chapter 6, 060201C4
03.02.08	C	SFFAS-6, 33; DoDFMR, Volume 4, Chapter 6, 060202C6 was replaced by SFFAS-6, 33; DoDFMR, Volume 4, Chapter 6, 060201C6
03.02.10	C	SFFAS-6, 40; DoDFMR, Volume 4, Chapter 6, 060104B2A, was replaced by SFFAS-6, 40; DoDFMR, Volume 4, Chapter 6, 060104B2
03.02.16	C	SFFAS-8, 75; DoDFMR, Volume 6B, Chapter 11, 110102A3 was replaced by SFFAS-8, 75; DoDFMR, Volume 6B, Chapter 11, 110102A2
03.02.19	C	DoDFMR, Volume 4, Chapter 6, 060108B was replaced by DoDFMR, Volume 4, Chapter 6, 060107B
03.02.21	A	Located additional guidance to support the requirement: DoDFMR, Volume 4, Chapter 6, 060103A1
03.02.22	A	Located additional guidance to support the requirement: DoDFMR, Volume 4, Chapter 6, 060103A6A
03.02.23	A	Located additional guidance to support the requirement: DoDFMR, Volume 4, Chapter 6, 060103A6B
03.02.24	A	Located additional guidance to support the requirement: DoDFMR, Volume 4, Chapter 6, 060105A2C
03.02.25	A	Located additional guidance to support the requirement: DoDFMR, Volume 4, Chapter 6, 060201C9
03.02.26	A	Located additional guidance to support the requirement: DoDFMR, Volume 4, Chapter 6, 060203
03.02.27	A	Located additional guidance to support the requirement: DoDFMR, Volume 4, Chapter 6, 060208A
03.02.28	A	Located additional guidance to support the requirement: DoDFMR, Volume 4, Chapter 6, 060208B
03.02.29	A	Located additional guidance to support the requirement: DoDFMR, Volume 4, Chapter 6, 060209B4
03.02.30	A	Located additional guidance to support the requirement: DoDFMR, Volume 4, Chapter 6, 060209C
03.02.31	A	Located additional guidance to support the requirement: DoDFMR, Volume 4, Chapter

Req. ID	Change Type	Reason for Change
		6, 060209D
03.03.01	C	DoDFMR, Volume 4, Chapter 6, 060205A: JFMIP SR-00-4, 16, was replaced by DoDFMR, Volume 4, Chapter 6, 060204 A.
03.03.05	D	Version 5 - This requirement deleted
03.03.06	C	DoDFMR, Volume 4, Chapter 6, 060205A: JFMIP SR-00- 4, 19, was replaced by DoDFMR, Volume 4, Chapter 6, 060204A
03.03.07	C	JFMIP SR-00-4, 19 was replaced by DoDFMR, Volume 4,Chapter 7, 070207E
03.03.08	D	Version 5 - This requirement deleted
03.03.09	C	JFMIP SR-00-4, 19, was replaced by DoDFMR, Volume 4, Chapter 6, 060103A3
03.03.10	A	Located additional guidance to support the requirement: DoDFMR, Volume 4, Chapter 6, 060108F
03.03.11	A	Located additional guidance to support the requirement: DoDFMR, Volume 4, Chapter 6, 060108G
03.03.12	A	Located additional guidance to support the requirement: DoDFMR, Volume 4, Chapter 6, 060202C1
03.03.13	A	Located additional guidance to support the requirement: DoDFMR, Volume 4, Chapter 6, 060202C1
03.03.14	A	Located additional guidance to support the requirement: DoDFMR, Volume 4, Chapter 6, 060202D1
03.03.15	A	Located additional guidance to support the requirement: DoDFMR, Volume 4, Chapter 6, 060202D1
03.03.16	A	Located additional guidance to support the requirement: DoDFMR, Volume 4, Chapter 6, 060204C
03.03.17	A	Located additional guidance to support the requirement: DoDFMR, Volume 4, Chapter 6, 060204D
03.03.18	A	Located additional guidance to support the requirement: DoDFMR, Volume 4, Chapter 6, 060205M
03.04.01	C	SFFAS-6, 35; DoDFMR, Volume 4, Chapter 6, 060206E, I JFMIP SR-00- 4, 17, was replaced by SFFAS-6, 35;DoDFMR, Volume 4, Chapter 6, 060205A
03.04.02	C	DoDFMR, Volume 4, Chapter 6, 060206F, J; JFMIP SR-00-4, 17, was replaced by

Req. ID	Change Type	Reason for Change
		DoDFMR, Volume 4, Chapter 6, 060205J
03.04.04	C	SFFAS-6, 36; DoDFMR, Volume 4, Chapter 6, 060206A; JFMIP SR-00- 4, 17, was replaced by SFFAS-6, 36; DoDFMR, Volume 4, Chapter 6, 060105 A. 1.
03.04.06	C	SFFAS-6, 39; DoDFMR, Volume 4, Chapter 6, 060206L1, was replaced by DoDFMR, Volume 4, Chapter 6, 060205L1, SFFAS-6, 39
03.04.07	C	SFFAS-6, 41 is the reference source
03.04.10	C	DoDFMR, Volume 4, Chapter 6, 060206, was replaced by DoDFMR, Volume 4, Chapter 6, 060105A
03.04.19	D	Version 5 - This requirement deleted
03.04.20	C	Updated guidance: DoDFMR, Volume 4, Chapter 6, 060207
03.04.21	C	DoDFMR, Volume 11B, Chapter 58, 10 was replaced by DoDFMR, Volume 11B, Chapter 58, E6C3
03.04.22	C	DoDFMR, Volume 11B, Chapter 58, 10 was replaced by DoDFMR, Volume 11B, Chapter 58, E6C4
03.04.23	D	Version 5 - This requirement deleted
03.04.26	D	Version 5 - This requirement deleted
03.04.27	C	SFFAS-6, 37, was replaced by SFFAS-6, 37; DoDFMR, Volume 4, Chapter 6, 060204 A
03.04.28	D	Version 5 - This requirement deleted
03.04.29	A	Located additional guidance to support the requirement: DoDFMR, Volume 4, Chapter 6, 060206E
03.05.02	C	DoDFMR, Volume 4, Chapter 7, 070206D, was replaced by DoDFMR, Volume 4, Chapter 7, 070206D
03.05.07	D	Version 5 - This requirement deleted
03.05.08	D	Version 5 - This requirement deleted
03.06.01	C	SFFAS-6, 94; JFMIP SR-00-4, 18; DoDFMR, Volume 4, Chapter 14, 140203, was replaced by SFFAS-6, 94; DoDFMR, Volume 4, Chapter 13, 130202B1
03.06.03	C	Updated guidance: DoDFMR, Volume 4, Chapter 13, 130102 C. and 130202
03.06.04	C	SFFAS-6, 100; DoDFMR, Volume 4, Chapter 14, 140203 was replaced by SFFAS-6,100



Req. ID	Change Type	Reason for Change
03.06.05	C	SFFAS-6, 101; DoDFMR, Volume 4, Chapter 14, 140201 was replaced by SFFAS-6, 94; DoDFMR, Volume 4, Chapter 13, 130202B3
03.06.06	C	SFFAS-6, 102; DoDFMR, Volume 4, Chapter 14, 140203, was replaced by SFFAS-6, 102; DoDFMR, Volume 4, Chapter 13, 130202D1
03.06.07	D	Version 5 - This requirement deleted
03.06.08	D	Version 5 - This requirement deleted
03.06.11	C	SFFAS-6, 106; DoDFMR, Volume 6B, Chapter 14, Table 14-6 is the source reference
03.06.13	C	SFFAS-6, 105; DoDFMR, Volume 6B, Chapter 14, Table 14-6 is the source reference
03.06.14	C	SFFAS-6, 106, is the source reference
03.06.15	D	Version 5 - This requirement deleted
03.06.16	A	JFMIP SR-00-4, 18; DoDFMR, Volume 4, Chapter 14, 140203 were replaced by SFFAS-6, 94; DoDFMR, Volume 4, Chapter 13, 130202B2
03.06.17	A	Located additional guidance to support the requirement: DoDFMR, Volume 4, Chapter 6, 060109D1
03.07.10	A	Located additional guidance to support the requirement: DoDFMR, Volume 4, Chapter 6, 060206E
03.07.11	A	Located additional guidance to support the requirement: DoDFMR, Volume 4, Chapter 6, 060303A1
03.07.12	A	Located additional guidance to support the requirement: DoDFMR, Volume 4, Chapter 6, 060303A2
03.07.13	A	Located additional guidance to support the requirement: DoDFMR, Volume 4, Chapter 6, 060303B1
03.07.14	A	Located additional guidance to support the requirement: DoDFMR, Volume 4, Chapter 6, 060303B2
03.08.03	C	SFFAS-6, 45; DoDFMR, Volume 6B, Chapter 10, 101102 was replaced by SFFAS-6, 45; DoDFMR, Volume 6B, Chapter 10, 101203
03.08.04	C	SFFAS-6, 53; DoDFMR, Volume 6B, Chapter 5, 050202A was replaced by DoDFMR, Volume 6B, Chapter 5, 050202A
03.08.09	C	SFFAS-6, 61; DoDFMR, Volume 6B, Chapter 14, Table 14-6 was replaced by

Req. ID	Change Type	Reason for Change
		DoDFMR, Volume 6B, Chapter 14, Table 14-6
03.08.17	C	SFFAS-6, 71; DoDFMR, Volume 6B, Chapter 14, Table 14-6 was replaced by SFFAS-6, 72; DoDFMR, Volume 6B, Chapter 14, Table 14-6 (Page 14-7)
03.08.19	C	SFFAS-6, 72; DoDFMR, Volume 6B, Chapter 14, Table 14-6 was replaced by DoDFMR, Volume 6B, Chapter 14, Table 14-6
03.08.22	C	Updated guidance: DoDFMR, Volume 4, Chapter 6, 060109 replaces DoDFMR, Volume 6B, Chapter 14, Table 14-6.
03.08.23	C	SFFAS-6, 80; DoDFMR, Volume 4, Chapter 6, 060109C is the source reference
03.08.24	C	SFFAS-6, 83; DoDFMR, Volume 6B, Chapter 12, 120203 was replaced by SFFAS-6, 80; DoDFMR, Volume 6B, Chapter 14, Table 14-6
03.08.25	C	SFFAS-6, 83; DoDFMR, Volume 4, Chapter 6, 060109. C. 1. was replaced by SFFAS-6, 83; DoDFMR, Volume 4, Chapter 6, 060109. D. 1. c.
03.08.26	C	SFFAS-6, 83; DoDFMR, Volume 4, Chapter 6, 060109C2. was replaced by SFFAS-6, 83; DoDFMR, Volume 4, Chapter 6, 060109. D. 1. d.
03.08.28	C	SFFAS-6, 107; DoDFMR, Volume 6B was replaced by SFFAS-6, 107; DoDFMR, Volume 4, Chapter 13, 130203, A. 1.
03.08.29	C	SFFAS-6, 108; DoDFMR, Volume 6B, Chapter 14, Table 14-6 was replaced by SFFAS-6, 107; DoDFMR, Volume 4, Chapter 13, 130203, A. 3.
03.08.30	C	SFFAS-6, 109; DoDFMR, Volume 6B, Chapter 14, Table 14-6 was replaced by SFFAS-6, 107; DoDFMR, Volume 4, Chapter 13, 130203, A. 4.
03.08.31	C	SFFAS-6, 110; DoDFMR, Volume 6B was replaced by SFFAS-6, 107; DoDFMR, Volume 4, Chapter 13, 130203, A. 5.
03.08.32	C	SFFAS-6, 110; DoDFMR, Volume 6B was replaced by SFFAS-6, 107; DoDFMR, Volume 4, Chapter 13, 130203, A. 6.
03.08.33	C	SFFAS-6, 111; DoDFMR, Volume 6B, Chapter 14, Table 14-6, was replaced by SFFAS-6, 111; DoDFMR, Volume 4, Chapter 13, 130203, A. 8.
03.08.34	C	SFFAS-8, 68; DoDFMR, Volume 4, Chapter 6, 060303 was replaced by DoDFMR, Volume 6B, Chapter 11, 110102A; 110201
03.08.35	D	Version 5 - This requirement deleted
03.08.37	C	SFFAS-8, 75 was replaced by SFFAS-8, 76

Req. ID	Change Type	Reason for Change
03.08.38	C	SFFAS-8, 81, DoDFMR, Volume 4, Chapter 6, 060305 was replaced by SFFAS-8, 81, DoDFMR, Volume 4, Chapter 6, 060305
03.08.45	C	SFFAS-8, 84; DoDFMR, Volume 6B, Chapter 11, 110102B1, 2 was replaced by SFFAS-8, 84;  SFFAS-8, 97;  DoDFMR, Volume 6B, Chapter 11, 110102B1, B2
03.08.46	C	SFFAS-8, 85 was replaced by DoDFMR, Volume 6B, Chapter 11, 110503B,  SFFAS-8, 85
03.08.47	A	Located additional guidance to support the requirement: DoDFMR, Volume 4, Chapter 6, 060305
03.08.48	A	Located additional guidance to support the requirement: DoDFMR, Volume 4, Chapter 6, 060305
03.08.49	A	Located additional guidance to support the requirement: DoDFMR, Volume 4, Chapter 6, 060305
03.08.50	A	Located additional guidance to support the requirement: DoDFMR, Volume 4, Chapter 6, 060305
04.01.02	C	SFFAS-3, 19; DoDFMR, Volume 11B, Chapter 55, G.2 was replaced by DoDFMR, Volume 11B, Chapter 55, G.2; SFFAS-3, 19; JFMIP-SR-03-02, 42
04.01.03	C	SFFAS-3, 19; DoDFMR, Volume 11B, Chapter 55, 8, G.2 was replaced by DoDFMR, Volume 11B, Chapter 55, G.2; SFFAS-3, 19; JFMIP-SR-03-02, Pg. 42
04.01.04	C	Updated guidance: SFFAS-3, 23 and JFMIP-SR-03-02, Pg. 43 have been added as additional guidance.
04.01.05	C	SFFAS-3, 20; DoDFMR, Volume 11B, Chapter 55, 7, G.1 was replaced by DoDFMR, Volume 6B, Chapter 10, 1011 (Note 9) and Volume 11B, Chapter 55, H.1 and H.2; SFFAS-3, 22; JFMIP-SR-03-02, Pg. 93, Appendix C
04.01.06	C	SFFAS-3, 21, was replaced by SFFAS-3, 21 & 43; JFMIP-SR-03-02, Pg. 81, Appendix B, “Historical Cost Method” and Pg. 93, Appendix C
04.01.07	C	Updated guidance: SFFAS-3, 43 and JFMIP-SR-03-02, Pg. 81, Appendix B, “Historical Cost Method” and Pg. 93, Appendix C have been added as additional guidance.
04.01.08	C	Updated guidance: SFFAS-3, 43 and JFMIP-SR-03-02, Pg. 81, Appendix B, “Historical

Req. ID	Change Type	Reason for Change
		Cost Method” and Pg. 93, Appendix C have been added as additional guidance.
04.01.09	C	SFFAS-3, 21 was replaced by SFFAS-3, 43; JFMIP-SR-03-02, Pg. 93, Appendix C
04.01.10	C	Updated guidance: DoDFMR, Volume 6B, Chapter 10, 1011 (Note 9) and Volume 11B, Chapter 55, H; SFFAS-3, 20; JFMIP-SR-03-02, Pg. 93 Appendix C have been added as additional guidance.
04.01.15	C	SFFAS-3, 26; FFMSR-7, 13 was replaced by SFFAS-3, 26; JFMIP-SR-03-02, App. C, Pg. 93 and 94.
04.01.17	C	SFFAS-3, 30 was replaced by DoDFMR, Volume 11B, Chapter 55, .3C; SFFAS-3, 30; JFMIP-SR-03-02, Pg. 94, Appendix C; OMB Circular A-136, 9.9.3; FASAB-1, page 33
04.02.01	D	Version 5 - This requirement deleted
04.02.02	D	Version 5 - This requirement deleted
04.02.03	D	Version 5 - This requirement deleted
04.02.04	D	Version 5 - This requirement deleted
04.02.05	D	Version 5 - This requirement deleted
04.02.06	D	Version 5 - This requirement deleted
04.02.07	D	Version 5 - This requirement deleted
04.02.08	D	Version 5 - This requirement deleted
04.02.09	D	Version 5 - This requirement deleted
04.02.10	D	Version 5 - This requirement deleted
04.02.11	D	Version 5 - This requirement deleted
04.02.12	D	Version 5 - This requirement deleted
04.02.13	D	Version 5 - This requirement deleted
04.02.14	D	Version 5 - This requirement deleted
04.02.15	D	Version 5 - This requirement deleted
04.02.16	D	Version 5 - This requirement deleted
04.02.17	D	Version 5 - This requirement deleted

Req. ID	Change Type	Reason for Change
04.02.18	D	Version 5 - This requirement deleted
04.02.19	D	Version 5 - This requirement deleted
04.02.20	D	Version 5 - This requirement deleted
04.02.21	D	Version 5 - This requirement deleted
04.02.22	D	Version 5 - This requirement deleted
04.03.01	D	Version 5 - This requirement deleted
04.03.02	D	Version 5 - This requirement deleted
04.03.03	D	Version 5 - This requirement deleted
04.03.04	D	Version 5 - This requirement deleted
04.03.05	D	Version 5 - This requirement deleted
04.03.06	D	Version 5 - This requirement deleted
04.03.07	D	Version 5 - This requirement deleted
04.03.08	D	Version 5 - This requirement deleted
04.03.09	D	Version 5 - This requirement deleted
04.03.10	D	Version 5 - This requirement deleted
04.03.11	D	Version 5 - This requirement deleted
04.03.12	A	Located additional guidance to support the requirement: DoDFMR, Volume 11B, Chapter 55, pages 55-6 and 7, sections F.5.a. and b
04.03.13	D	Version 5 - This requirement deleted
04.03.14	D	Version 5 - This requirement deleted
04.03.15	D	Version 5 - This requirement deleted
04.03.16	D	Version 5 - This requirement deleted
04.03.17	D	Version 5 - This requirement deleted
04.03.18	D	Version 5 - This requirement deleted

Req. ID	Change Type	Reason for Change
04.03.19	D	Version 5 - This requirement deleted
04.03.20	D	Version 5 - This requirement deleted
04.03.21	D	Version 5 - This requirement deleted
04.03.22	D	Version 5 - This requirement deleted
04.03.23	D	Version 5 - This requirement deleted
04.03.24	D	Version 5 - This requirement deleted
04.03.25	D	Version 5 - This requirement deleted
04.03.26	D	Version 5 - This requirement deleted
04.03.27	D	Version 5 - This requirement deleted
04.03.28	D	Version 5 - This requirement deleted
04.03.29	D	Version 5 - This requirement deleted
04.03.30	D	Version 5 - This requirement deleted
04.03.31	D	Version 5 - This requirement deleted
04.03.32	D	Version 5 - This requirement deleted
04.03.33	D	Version 5 - This requirement deleted
04.03.35	D	Version 5 - This requirement deleted
04.03.36	D	Version 5 - This requirement deleted
04.03.37	D	Version 5 - This requirement deleted
04.03.38	D	Version 5 - This requirement deleted
04.04.01	D	Version 5 - This requirement deleted
04.04.02	C	Updated guidance: JFMIP-SR-03-02, Pg. 94 replaces FFMSR-7, 25
04.04.03	D	Version 5 - This requirement deleted
04.04.04	C	SFFAS-3, 32; DoDFMR, Volume 11B, Chapter 55 was replaced by DoDFMR, Volume 11B, Chapter 55, H.3.b; SFFAS-3, 32; JFMIP-SR-03-02, Pg. 94

Req. ID	Change Type	Reason for Change
04.04.05	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 94; SFFAS-3, 32; DoDFMR, Volume 11B, Chapter 55, H.3.b are also referenced
04.04.06	C	SFFAS-3, 32; DoDFMR, Volume 11B, Chapter 55 was replaced by DoDFMR, Volume 11B, Chapter 55, H.3.b; SFFAS-3, 32; JFMIP-SR-03-02, Pg. 94
04.04.07	C	SFFAS-3, 33; DoDFMR, Volume 11B, Chapter 55 was replaced by DoDFMR, Volume 11B, Chapter 55; SFFAS-3, 33; JFMIP-SR-03-02, Pg. 94, Appendix C
04.04.08	C	SFFAS-3, 33; DoDFMR, Volume 11B, Chapter 55 was replaced by DoDFMR, Volume 11B, Chapter 55; SFFAS-3, 33; JFMIP-SR-03-02, Pg. 94, Appendix C
04.04.09	A	JFMIP-SR-02-01 was replaced by JFMIP SR 03-02, 56, SFFAS-3-32 is also referenced.
04.04.10	C	Updated guidance: JFMIP-SR-03-02, 55 replaces FFMSR-7, 25
04.04.12	D	Version 5 - This requirement deleted
04.04.14	D	Version 5 - This requirement deleted
04.04.15	D	Version 5 - This requirement deleted
04.04.16	D	Version 5 - This requirement deleted
04.04.17	D	Version 5 - This requirement deleted
04.04.18	D	Version 5 - This requirement deleted
04.04.19	D	Version 5 - This requirement deleted
04.04.20	D	Version 5 - This requirement deleted
04.04.21	D	Version 5 - This requirement deleted
04.04.22	D	Version 5 - This requirement deleted
04.04.23	D	Version 5 - This requirement deleted
04.04.24	D	Version 5 - This requirement deleted
04.05.01	D	Version 5 - This requirement deleted
04.05.02	D	Version 5 - This requirement deleted
04.05.03	D	Version 5 - This requirement deleted

Req. ID	Change Type	Reason for Change
04.05.04	D	Version 5 - This requirement deleted
04.05.05	D	Version 5 - This requirement deleted
04.05.06	D	Version 5 - This requirement deleted
04.05.07	D	Version 5 - This requirement deleted
04.05.08	D	Version 5 - This requirement deleted
04.05.09	D	Version 5 - This requirement deleted
04.05.10	D	Version 5 - This requirement deleted
04.05.11	D	Version 5 - This requirement deleted
04.05.12	D	Version 5 - This requirement deleted
04.05.13	D	Version 5 - This requirement deleted
04.05.14	D	Version 5 - This requirement deleted
04.05.15	D	Version 5 - This requirement deleted
04.05.16	D	Version 5 - This requirement deleted
04.05.17	D	Version 5 - This requirement deleted
04.05.18	D	Version 5 - This requirement deleted
04.05.19	D	Version 5 - This requirement deleted
04.05.20	D	Version 5 - This requirement deleted
04.05.21	D	Version 5 - This requirement deleted
04.05.22	D	Version 5 - This requirement deleted
04.05.23	D	Version 5 - This requirement deleted
04.05.24	D	Version 5 - This requirement deleted
04.05.25	D	Version 5 - This requirement deleted
04.05.26	D	Version 5 - This requirement deleted



Req. ID	Change Type	Reason for Change
04.05.27	D	Version 5 - This requirement deleted
04.05.28	D	Version 5 - This requirement deleted
04.05.29	D	Version 5 - This requirement deleted
04.05.30	D	Version 5 - This requirement deleted
04.05.31	D	Version 5 - This requirement deleted
04.05.32	D	Version 5 - This requirement deleted
04.05.33	D	Version 5 - This requirement deleted
04.05.34	D	Version 5 - This requirement deleted
04.05.35	D	Version 5 - This requirement deleted
04.06.01	D	Version 5 - This requirement deleted
04.06.02	D	Version 5 - This requirement deleted
04.06.03	D	Version 5 - This requirement deleted
04.06.04	D	Version 5 - This requirement deleted
04.06.05	D	Version 5 - This requirement deleted
04.06.06	D	Version 5 - This requirement deleted
04.06.07	D	Version 5 - This requirement deleted
04.06.08	D	Version 5 - This requirement deleted
04.06.09	D	Version 5 - This requirement deleted
04.06.10	D	Version 5 - This requirement deleted
04.06.11	D	Version 5 - This requirement deleted
04.06.12	D	Version 5 - This requirement deleted
04.06.13	D	Version 5 - This requirement deleted
04.06.14	D	Version 5 - This requirement deleted

Req. ID	Change Type	Reason for Change
04.06.15	D	Version 5 - This requirement deleted
04.06.16	D	Version 5 - This requirement deleted
04.06.17	D	Version 5 - This requirement deleted
04.06.18	D	Version 5 - This requirement deleted
04.06.19	D	Version 5 - This requirement deleted
04.06.20	D	Version 5 - This requirement deleted
04.06.21	D	Version 5 - This requirement deleted
04.06.22	D	Version 5 - This requirement deleted
04.07.01	C	Updated guidance: SFFAS-7, 37 added to New Sources.
04.07.02	C	Updated guidance: JFMIP-SR-03-02, 65 added to New Sources
04.07.03	C	Updated guidance: JFMIP-SR-03-02, 93 added to New Sources
04.07.04	C	Updated guidance: SFFAS-3, 40 added to New Sources
04.07.06	C	Updated guidance: JFMIP-SR-03-02, 93 added to New Sources
04.07.07	C	Updated guidance: JFMIP-SR-03-02, 93 added to New Sources
04.07.08	C	Updated guidance: JFMIP-SR-03-02, 93 added to New Sources
04.07.12	C	Updated guidance: JFMIP-SR-03-02, 94 added to New Sources
04.08.01	C	Updated guidance: JFMIP-SR-03-02, 75 added to New Sources
04.08.02	C	Updated guidance: DoDFMR, Volume 4, Chapter 4, 040104 added to New Sources
04.08.03	C	Updated guidance: JFMIP-SR-03-02, 48 added to New Sources
04.08.06	C	Updated guidance: JFMIP-SR-03-02, 93 added to New Sources
04.08.07	C	Updated guidance: JFMIP-SR-03-02, 93 added to New Sources
04.08.08	C	Updated guidance: DoDFMR, Volume 4, Chapter 4, 040107 and JFMIP-SR-03-02, 15 were added to New Sources
04.08.09	C	Updated guidance: DoDFMR, Volume 4, Chapter 4, 040403 and JFMIP-SR-03-02, 15

Req. ID	Change Type	Reason for Change
		were added to New Sources
04.08.10	C	Updated guidance: DoDFMR, Volume 4, Chapter 4, 040403 and JFMIP-SR-03-02, 15 were added to New Sources
04.08.11	C	Updated guidance: DoDFMR, Volume 4, Chapter 4, 040403 and JFMIP-SR-03-02, 15 were added to New Sources
04.08.12	C	Updated guidance: DoDFMR, Volume 4, Chapter 4, 040403 and JFMIP-SR-03-02, 15 were added to New Sources
04.09.01	C	Updated guidance: DoDFMR, Volume 11B, Chapter 55, H; JFMIP-SR-03-02, 13 were added to New Sources
04.09.02	C	Updated guidance: DoDFMR, Volume 11B, Chapter 55, H; JFMIP-SR-03-02, 13 were added to New Sources
04.09.03	C	Updated guidance: DoDFMR, Volume 11B, Chapter 55, H; JFMIP-SR-03-02, 13 were added to New Sources
04.09.04	C	Updated guidance: JFMIP-SR-03-02, 13 was added to New Sources
04.10.01	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 20 was added
04.10.02	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 20 was added
04.10.03	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 20 was added
04.10.04	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 20 was added
04.10.05	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 20 was added
04.10.06	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 21 was added
04.10.07	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 21 was added
04.10.08	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 21 was added
04.10.09	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 21 was added
04.10.10	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 21 was added
04.10.11	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 21 was added
04.10.12	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 21 was added
04.10.13	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 21 was added

Req. ID	Change Type	Reason for Change
04.10.14	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 21 was added
04.10.15	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 21 was added
04.11.01	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 22 was added
04.11.02	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 22 was added
04.11.03	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 22 was added
04.11.04	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 22 was added
04.11.05	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 22 was added
04.11.06	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 22 was added
04.11.07	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 22 was added
04.11.08	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 23 was added
04.12.01	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 23 was added
04.12.02	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 23 was added
04.12.03	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 23 was added
04.12.04	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 23 was added
04.13.01	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 24 was added
04.13.02	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 24 was added
04.13.03	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 24 was added
04.14.01	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 25 was added
04.14.02	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 25 was added
04.14.03	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 25 was added
04.14.04	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 25 was added
04.14.05	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 25 was added
04.14.06	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 25 was added

Req. ID	Change Type	Reason for Change
04.15.01	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 26 was added
04.15.02	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 26 was added
04.15.03	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 26 was added
04.15.04	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 26 was added
04.15.05	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 26 was added
04.15.06	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 26 was added
04.16.01	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 27 was added
04.16.02	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 27 was added
04.16.03	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 27 was added
04.16.04	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 27 was added
04.16.05	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 27 was added
04.16.06	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 27 was added
04.16.07	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 27 was added
04.16.08	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 27 was added
04.17.01	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 28 was added
04.17.02	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 28 was added
04.17.03	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 28 was added
04.17.04	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 28 was added
04.18.01	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 31 was added
04.18.02	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 31 was added
04.19.01	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 32 was added
04.19.02	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 32 was added
04.19.03	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 32 was added

Req. ID	Change Type	Reason for Change
04.19.04	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 32 was added
04.19.05	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 32 was added
04.19.06	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 32 was added
04.19.07	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 33 was added
04.19.08	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 33 was added
04.19.09	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 33 was added
04.19.10	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 33 was added
04.19.11	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 34 was added
04.19.12	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 34 was added
04.19.13	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 34 was added
04.19.14	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 34 was added
04.19.15	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 34 was added
04.19.16	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. 34 was added
04.20.01	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 35 was added
04.20.02	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 35 was added
04.20.03	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 35 was added
04.20.04	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 35 was added
04.20.05	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 35 was added
04.20.06	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 35 was added
04.20.07	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 35 was added
04.20.08	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 35 was added
04.21.01	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 37 & 38 was added
04.21.02	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 38 was added

Req. ID	Change Type	Reason for Change
04.21.03	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 38 was added
04.21.04	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 38 & 39 was added
04.21.05	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 39 was added
04.21.06	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 39 was added
04.21.07	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 39 was added
04.21.08	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 39 was added
04.21.09	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 39 was added
04.21.10	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 39 was added
04.21.11	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 39 was added
04.21.12	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 40 was added
04.21.13	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 40 was added
04.21.14	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 40 was added
04.21.15	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 40 was added
04.21.16	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 41 was added
04.21.17	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 41 was added
04.22.01	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 43 was added
04.22.02	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 43 was added
04.22.03	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 43 was added
04.22.04	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 43 was added
04.22.05	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 44 was added
04.22.06	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 44 was added
04.22.07	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 44 was added
04.22.08	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 44 was added

Req. ID	Change Type	Reason for Change
04.22.09	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 44 was added
04.22.10	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 44 was added
04.22.11	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 44 was added
04.22.12	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 44 was added
04.22.13	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 44 was added
04.22.14	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 44 was added
04.22.15	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 44 was added
04.22.16	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 44 was added
04.22.17	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 44 was added
04.22.18	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 44 was added
04.22.19	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 44 was added
04.22.20	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 44 was added
04.22.21	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 44 was added
04.22.22	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 45 was added
04.23.01	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 46 was added
04.23.02	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 46 was added
04.23.03	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 46 was added
04.23.04	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 46 was added
04.23.05	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 46 was added
04.23.06	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 46 was added
04.23.07	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 46 was added
04.23.08	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 46 was added
04.23.09	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 47 was added



Req. ID	Change Type	Reason for Change
04.23.10	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 47 was added
04.24.01	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 47 was added
04.24.02	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 47 was added
04.24.03	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 47 was added
04.24.04	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 47 was added
04.24.05	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 47 was added
04.24.06	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 47 was added
04.25.01	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 47 was added
04.25.02	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 47 was added
04.25.03	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 48 was added
04.25.04	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 48 was added
04.26.01	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 48 was added
04.26.02	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 48 was added
04.26.03	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 48 was added
04.26.04	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 48 was added along with SFFAS-3, 18; DoDFMR, Volume 6B, Chapter 10, 1011 (Note 9) and Volume 11B, Chapter 55, G.3
04.26.05	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 48 was added along with DoDFMR, Volume 6B, Chapter 10, 1-M; SFFAS-3, 36
04.26.06	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 48 was added along with DoDFMR, Volume 6B, Chapter 10, 101111; SFFAS-3, 51
04.26.07	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 48 was added
04.26.08	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 48 was added
04.26.09	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 48 was added
04.26.10	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 48 was added
04.27.01	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 49 was added

Req. ID	Change Type	Reason for Change
04.27.02	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 49 was added
04.27.03	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 49 was added
04.27.04	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 49 was added
04.27.05	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 49 was added
04.27.06	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 50 was added
04.27.07	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 50 was added
04.27.08	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 50 was added
04.27.09	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 50 was added
04.27.10	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 50 was added
04.27.11	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 50 was added
04.27.12	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 50 was added
04.27.13	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 50 was added
04.27.14	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 50 was added
04.27.15	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 50 was added
04.27.16	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 50 was added
04.27.17	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 51 was added
04.27.18	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 51 was added
04.27.19	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 51 was added
04.27.20	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 51 was added
04.27.21	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 51 was added
04.27.22	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 51 was added
04.28.01	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 51 was added
04.28.02	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 51 was added

Req. ID	Change Type	Reason for Change
04.28.03	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 51 was added
04.28.04	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 52 was added
04.28.05	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 52 was added along with DoDFMR, Volume 11B, Chapter 55, H.1; SFFAS-3, 3
04.28.06	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 52 was added
04.28.07	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 52 was added along with SFFAS-3, 26
04.28.08	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 52 was added
04.28.09	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 52 was added
04.29.01	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 53 was added
04.29.02	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 53 was added
04.29.03	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 53 was added
04.30.01	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 53 was added along with DoDFMR, Volume 11B, Chapter 55, G.2
04.30.02	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 53 was added
04.30.03	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 54 was added
04.30.04	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 54 was added
04.31.01	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 55 was added
04.31.02	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 55 was added along with SFFAS-3, 21
04.32.01	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 55 was added
04.32.02	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 55 was added along with Appendix C
04.32.03	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 55-56 was added along with Appendix C
04.32.04	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 56 was added along with Appendix C

Req. ID	Change Type	Reason for Change
04.32.05	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 56 was added along with Appendix C
04.32.06	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 56 was added along with SFFAS-3, 32
04.33.01	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 56 was added
04.33.02	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 56 was added
04.34.01	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 57 was added
04.34.02	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 57 was added
04.35.01	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 57 was added
04.35.02	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 57 was added
04.35.03	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 57 was added
04.35.04	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 57 was added
04.36.01	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 58 was added
04.36.02	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 58 was added
04.36.03	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 58 was added
04.36.04	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 58 was added
04.37.01	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 59 was added
04.37.02	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 59 was added
04.37.03	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 59 was added
04.37.04	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 59 was added
04.37.05	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 59 was added
04.37.06	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 59 was added
04.37.07	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 59 was added
04.37.08	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 59 was added

Req. ID	Change Type	Reason for Change
04.37.09	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 59 was added along with DoDFMR, Volume 11B, Chapter 55, T.2.c
04.37.10	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 60 was added along with DoDFMR, Volume 11B, Chapter 55, G.3
04.37.11	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 60 was added along with DoDFMR, Volume 11B, Chapter 55, H.3
04.37.12	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 60 was added
04.37.13	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 60 was added
04.38.01	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 62 was added
04.38.02	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 62 was added
04.38.03	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 63 was added
04.38.04	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 63 was added
04.38.05	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 63 was added
04.38.06	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 64 was added
04.38.07	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 65 was added
04.38.08	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 65 was added
04.38.09	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 65 was added
04.38.10	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 65 was added
04.38.11	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 65 was added along with DoDFMR, Volume 4, Chapter 4, 040105
04.38.12	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 65 was added
04.38.13	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 65 was added
04.38.14	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 65 was added
04.38.15	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 65 was added
04.38.16	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 66 was added

Req. ID	Change Type	Reason for Change
04.39.01	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 67 was added
04.39.02	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 67 was added
04.39.03	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 67 was added
04.39.04	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 67 was added
04.39.05	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 67 was added
04.39.06	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 67 was added
04.40.01	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 68 was added
04.40.02	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 68 was added
04.40.03	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, 68 was added
05.01.17	C	Updated guidance: FSIO OFFM-N0-0106, req. SMA-08 was added to New Sources
05.01.18	C	Updated guidance: SFFAS-7, 45.2. a. and b. was added to New Sources
05.01.22	A	DoDFMR, Volume 4, Chapter 3, 030303 was added
05.02.04	C	Updated guidance: FSIO OFFM-N0-0106, req. RMB-21; JFMIP-SR-03-01, RMP-4 was added to New Sources
05.02.05	C	Updated guidance: JFMIP-SR-03-01, RMP-2 was added to New Sources
05.02.06	C	Updated guidance: JFMIP-SR-03-01, DM-2 was added to New Sources
05.02.07	C	Updated guidance: JFMIP-SR-03-01, DM-11 was added to New Sources
05.02.08	C	Updated guidance: FSIO OFFM-N0-0106, req. RMA-01 was added to New Sources
05.02.09	C	Updated guidance: JFMIP-SR-03-01, DM-3 was added to New Sources
05.02.10	C	Updated guidance: FSIO OFFM-N0-0106, req. RMC-01 was added to New Sources
05.02.12	C	Updated guidance: FSIO OFFM-N0-0106, req. RMB-25 was added to New Sources
05.02.13	C	Updated guidance: FSIO OFFM-N0-0106, req. RMC-08 was added to New Sources
05.02.14	C	Updated guidance: FSIO OFFM-N0-0106, req. RMD-07; JFMIP-SR-03-01, CP-13 was added to New Sources

Req. ID	Change Type	Reason for Change
05.02.16	C	Updated guidance: FSIO OFFM-N0-0106, req. RMB-02; JFMIP-SR-03-01, BG-11 was added to New Sources
05.02.17	C	Updated guidance: FSIO OFFM-N0-0106, req. RMC-20 was added to New Sources
05.02.19	C	Updated guidance: FSIO OFFM-N0-0106, req. RMB-04 was added to New Sources
05.02.21	C	Updated guidance: FSIO OFFM-N0-0106, req. RMC-18 was added to New Sources
05.02.27	C	Updated guidance: SFFAS-1, 54-55 was added to New Sources
05.02.28	C	Updated guidance: FSIO OFFM-N0-0106, req. RMB-26 was added to New Sources
05.02.32	C	Updated guidance: FSIO OFFM-N0-0106, req. RMC-17 was added to New Sources
05.02.33	C	Updated guidance: FSIO OFFM-N0-0106, req. RMC-03 was added to New Sources
05.02.34	C	Updated guidance: FSIO OFFM-N0-0106, req. RMD-11 was added to New Sources
05.02.35	C	Updated guidance: JFMIP-SR-03-01, BG-3; JFMIP-SR-03-01, RMP-5 was added to New Sources
05.02.36	A	FSIO OFFM-N0-0106, req. RMC-02 was added
05.02.37	A	FSIO OFFM-N0-0106, req. RMC-05 was added
05.02.38	A	FSIO OFFM-N0-0106, req. RMC-09 was added
05.02.39	A	FSIO OFFM-N0-0106, req. RMD-09 was added
05.02.40	A	FSIO OFFM-N0-0106, req. RMC-19 was added
05.02.41	A	FSIO OFFM-N0-0106, req. RMC-04 was added
05.02.42	A	FSIO OFFM-N0-0106, req. RMB-03 was added
05.02.43	A	FSIO OFFM-N0-0106, req. RMB-22 was added
05.02.44	A	FSIO OFFM-N0-0106, req. RMB-23 was added
05.02.45	A	FSIO OFFM-N0-0106, req. RMC-12 was added
05.02.46	A	FSIO OFFM-N0-0106, req. RMC-16 was added
05.02.47	A	FSIO OFFM-N0-0106, req. RMD-08 was added

Req. ID	Change Type	Reason for Change
05.02.48	A	FSIO OFFM-N0-0106, req. RMD-10 was added
05.02.49	A	FSIO OFFM-N0-0106, req. RMA-02 was added
05.02.50	A	FSIO OFFM-N0-0106, req. RMA-03 was added
05.02.51	A	FSIO OFFM-N0-0106, req. RMA-04 was added
05.02.52	A	FSIO OFFM-N0-0106, req. RMA-05 was added
05.02.53	A	FSIO OFFM-N0-0106, req. RMA-06 was added
05.02.54	A	FSIO OFFM-N0-0106, req. RMA-07 was added
05.02.55	A	JFMIP-SR-03-01, RMP-4 was added
05.02.56	A	JFMIP-SR-03-01, DM-1 was added
05.02.57	A	JFMIP-SR-03-01, DM-4 was added
05.02.58	A	JFMIP-SR-03-01, DM-5 was added
05.02.59	A	JFMIP-SR-03-01, DM-6 was added
05.02.60	A	JFMIP-SR-03-01, DM-7 was added
05.02.61	A	JFMIP-SR-03-01, DM-8 was added
05.02.62	A	JFMIP-SR-03-01, DM-14 was added
05.02.63	A	JFMIP-SR-03-01, DM-17 was added
05.02.64	A	JFMIP-SR-03-01, DM-21 was added
05.02.65	A	JFMIP-SR-03-01, DM-23 was added
05.02.66	A	JFMIP-SR-03-01, DM-25 was added
05.02.67	A	JFMIP-SR-03-01, DM-26 was added
05.02.68	A	DoDFMR, Volume 4, Chapter 3, 030319 was added
05.03.01	C	Updated guidance: FSIO OFFM-N0-0106, req. RMB-07 was added to New Sources
05.03.02	C	Updated guidance: FSIO OFFM-N0-0106, req. RMB-14, RMB-16; JFMIP-SR-03-01, BG-6 was added to New Sources



Req. ID	Change Type	Reason for Change
05.03.03	C	Updated guidance: JFMIP-SR-03-01, RMP-6 was added to New Sources
05.03.05	C	Updated guidance: FSIO OFFM-N0-0106, req. RMB-19 was added to New Sources
05.03.06	C	Updated guidance: FSIO OFFM-N0-0106, req. RMB-15; JFMIP-SR-03-01, BG-7 was added to New Sources
05.03.07	C	Updated guidance: FSIO OFFM-N0-0106, req. RMB-24 was added to New Sources
05.03.09	C	Updated guidance: FSIO OFFM-N0-0106, req. RMC-06; JFMIP-SR-03-01, DM-15 was added to New Sources
05.03.11	C	Updated guidance: FSIO OFFM-N0-0106, req. RMC-07; JFMIP-SR-03-01, DM-24 was added to New Sources
05.03.12	C	Updated guidance: FSIO OFFM-N0-0106, req. RMB-11 was added to New Sources
05.03.13	C	Updated guidance: FSIO OFFM-N0-0106, req. RMB-12 was added to New Sources
05.03.14	A	FSIO OFFM-N0-0106, req. RMB-05 was added
05.03.15	A	FSIO OFFM-N0-0106, req. RMB-06 was added
05.03.16	A	FSIO OFFM-N0-0106, req. RMB-08 was added
05.03.17	A	FSIO OFFM-N0-0106, req. RMB-09 was added
05.03.18	A	FSIO OFFM-N0-0106, req. RMB-10 was added
05.03.19	A	FSIO OFFM-N0-0106, req. RMB-13 was added
05.03.20	A	FSIO OFFM-N0-0106, req. RMB-17 was added
05.03.21	A	FSIO OFFM-N0-0106, req. RMB-18 was added
05.03.22	A	FSIO OFFM-N0-0106, req. RMB-20 was added
05.03.23	A	JFMIP-SR-03-01, RMP-3 was added
05.03.24	A	JFMIP-SR-03-01, BG-8 was added
05.03.25	A	JFMIP-SR-03-01, BG-1 was added
05.03.26	A	JFMIP-SR-03-01, BG-2 was added
05.03.27	A	JFMIP-SR-03-01, BG-4 was added

Req. ID	Change Type	Reason for Change
05.03.28	A	JFMIP-SR-03-01, BG-5 was added
05.03.29	A	JFMIP-SR-03-01, BG-9 was added
05.03.30	A	JFMIP-SR-03-01, BG-10 was added
05.03.31	A	JFMIP-SR-03-01, BG-12 was added
05.03.32	A	JFMIP-SR-03-01, BG-13 was added
05.03.33	A	JFMIP-SR-03-01, BG-14 was added
05.03.34	A	JFMIP-SR-03-01, BG-15 was added
05.03.35	A	JFMIP-SR-03-01, BG-16 was added
05.03.36	A	JFMIP-SR-03-01, BG-17 was added
05.03.37	A	JFMIP-SR-03-01, BG-18 was added
05.03.38	A	JFMIP-SR-03-01, BG-19 was added
05.04.02	D	Version 5 - This requirement deleted
05.04.03	C	Updated guidance: FSIO OFFM-N0-0106, req. RMD-04; JFMIP-SR-03-01, CP-1; DoDFMR, Volume 4, Chapter 3, 030308; SFFAS-1, 44 was added to New Sources
05.04.08	C	Updated guidance: FSIO OFFM-N0-0106, req. RMD-01 was added to New Sources
05.04.09	C	This requirement was moved to Chapter 2
05.04.10	C	Updated guidance: JFMIP-SR-03-01, CP-5 was added to New Sources
05.04.11	C	Updated guidance: FSIO OFFM-N0-0106, req. RMD-03; JFMIP-SR-03-01, CP-2 was added to New Sources
05.04.13	D	Version 5 - This requirement deleted
05.04.14	C	Updated guidance: FSIO OFFM-N0-0106, req. RMD-05 was added to New Sources
05.04.15	D	Version 5 - This requirement deleted
05.04.16	C	Updated guidance: FSIO OFFM-N0-0106, req. RMD-06 was added to New Sources
05.04.17	C	Updated guidance: FSIO OFFM-N0-0106, FBA-11 was added to New Sources

Req. ID	Change Type	Reason for Change
05.04.18	D	Version 5 - This requirement deleted
05.04.19	D	Version 5 - This requirement deleted
05.04.20	D	Version 5 - This requirement deleted
05.04.21	D	Version 5 - This requirement deleted
05.04.22	A	FSIO OFFM-N0-0106, req. RMD-02 was added
05.04.23	A	FSIO OFFM-N0-0106, req. FBA-10 was added
05.04.24	A	JFMIP-SR-03-01, CP-3 was added
05.04.25	A	JFMIP-SR-03-01, CP-4 was added
05.04.26	A	JFMIP-SR-03-01, CP-6 was added
05.04.27	A	JFMIP-SR-03-01, CP-7 was added
05.04.28	A	JFMIP-SR-03-01, CP-8 was added
05.04.29	A	JFMIP-SR-03-01, CP-9 was added
05.04.30	A	JFMIP-SR-03-01, CP-10 was added
05.04.31	A	JFMIP-SR-03-01, CP-11 was added
05.04.32	A	JFMIP-SR-03-01, CP-12 was added
05.04.33	A	JFMIP-SR-03-01, CP-14 was added
05.04.34	A	JFMIP-SR-03-01, CP-15 was added
05.04.35	A	JFMIP-SR-03-01, CP-16 was added
05.04.36	A	DoDFMR, Volume 4, Chapter 3, 030405 C was added
05.05.02	C	Updated guidance: JFMIP-SR-03-01, DM-9 was added to New Sources
05.05.05	C	Updated guidance: FSIO OFFM-N0-0106, req. RMC-21; JFMIP-SR-03-01, DM-18 was added to New Sources
05.05.06	C	Updated guidance: FSIO OFFM-N0-0106, req. RMC-11, RMC-13; JFMIP-SR-03-01, DM-12 was added to New Sources

Req. ID	Change Type	Reason for Change
05.05.07	C	Updated guidance: FSIO OFFM-N0-0106, req. RMC-10; JFMIP-SR-03-01, DM-16 was added to New Sources
05.05.10	C	Updated guidance: FSIO OFFM-N0-0106, req. RMC-15 was added to New Sources
05.05.11	A	FSIO OFFM-N0-0106, req. RMC-14 was added
05.05.12	A	JFMIP-SR-03-01, DM-10 was added
05.05.13	A	JFMIP-SR-03-01, DM-13 was added
05.05.14	A	JFMIP-SR-03-01, DM-19 was added
05.05.15	A	JFMIP-SR-03-01, DM-20 was added
05.05.16	A	JFMIP-SR-03-01, DM-22 was added
05.06.09	A	JFMIP-SR-03-01, IER-1 was added
05.06.10	A	JFMIP-SR-03-01, IER-2 was added
05.06.11	A	JFMIP-SR-03-01, IER-3 was added
05.06.12	A	JFMIP-SR-03-01, IER-4 was added
05.06.13	A	JFMIP-SR-03-01, IER-5 was added
05.06.14	A	JFMIP-SR-03-01, IER-6 was added
05.06.15	A	JFMIP-SR-03-01, IER-7 was added
05.06.16	A	JFMIP-SR-03-01, IER-8 was added
05.06.17	A	JFMIP-SR-03-01, IER-9 was added
05.06.18	A	JFMIP-SR-03-01, IER-10 was added
05.06.19	A	JFMIP-SR-03-01, IER-11 was added
05.06.20	A	JFMIP-SR-03-01, IER-12 was added
05.06.21	A	JFMIP-SR-03-01, IER-13 was added
05.06.22	A	JFMIP-SR-03-01, IER-14 was added
05.06.23	A	JFMIP-SR-03-01, IER-15 was added

Req. ID	Change Type	Reason for Change
05.06.24	A	JFMIP-SR-03-01, IER-16 was added
05.06.25	A	JFMIP-SR-03-01, IER-17 was added
05.06.26	A	JFMIP-SR-03-01, IER-18 was added
05.06.27	A	JFMIP-SR-03-01, IER-19 was added
05.06.28	A	JFMIP-SR-03-01, IER-20 was added
05.06.29	A	JFMIP-SR-03-01, IER-21 was added
05.07.01	A	JFMIP-SR-03-01, CO-1 was added
05.07.02	A	JFMIP-SR-03-01, CO-2 was added
05.07.03	A	JFMIP-SR-03-01, CO-3 was added
05.07.04	A	JFMIP-SR-03-01, CO-4 was added
05.08.01	A	JFMIP-SR-03-01, RO-1 was added
05.08.02	A	JFMIP-SR-03-01, RO-2 was added
05.08.03	A	JFMIP-SR-03-01, RO-3 was added
05.09.01	A	JFMIP-SR-03-01, CF- 1 was added
05.09.02	A	JFMIP-SR-03-01, CF-2 was added
05.09.03	A	JFMIP-SR-03-01, CF-3 was added
05.09.04	A	JFMIP-SR-03-01, CF-4 was added
05.09.05	A	JFMIP-SR-03-01, CF-5 was added
05.09.06	A	JFMIP-SR-03-01, CF-6 was added
05.10.01	A	JFMIP-SR-03-01, BPA-1 was added
05.10.02	A	JFMIP-SR-03-01, BPA-2 was added
05.10.03	A	JFMIP-SR-03-01, BPA-3 was added
05.10.04	A	JFMIP-SR-03-01, BPA-4 was added

Req. ID	Change Type	Reason for Change
05.10.05	A	JFMIP-SR-03-01, BPA-5 was added
05.10.06	A	JFMIP-SR-03-01, BPA-6 was added
05.10.07	A	JFMIP-SR-03-01, BPA-7 was added
05.10.08	A	JFMIP-SR-03-01, BPA-8 was added
05.10.09	A	JFMIP-SR-03-01, BPA-9 was added
05.10.10	A	JFMIP-SR-03-01, BPA-10 was added
05.10.11	A	JFMIP-SR-03-01, BPA-11 was added
05.10.12	A	JFMIP-SR-03-01, BPA-12 was added
05.10.13	A	JFMIP-SR-03-01, BPA-13 was added
05.10.14	A	JFMIP-SR-03-01, BPA-14 was added
05.11.01	A	JFMIP-SR-03-01, DAS-1 was added
05.11.02	A	JFMIP-SR-03-01, DAS-2 was added
05.11.03	A	JFMIP-SR-03-01, DAS-3 was added
05.11.04	A	JFMIP-SR-03-01, DAS-4 was added
05.11.05	A	JFMIP-SR-03-01, DAS-5 was added
05.11.06	A	JFMIP-SR-03-01, DAS-6 was added
05.11.07	A	JFMIP-SR-03-01, DAS-7 was added
05.11.08	A	JFMIP-SR-03-01, DAS-8 was added
05.12.01	A	JFMIP-SR-03-01, TV-1 was added
05.12.02	A	JFMIP-SR-03-01, TV-2 was added
05.12.03	A	JFMIP-SR-03-01, TV-3 was added
05.12.04	A	JFMIP-SR-03-01, TV-4 was added
05.12.05	A	JFMIP-SR-03-01, TV-5 was added

Req. ID	Change Type	Reason for Change
05.12.06	A	JFMIP-SR-03-01, TV-6 was added
05.12.07	A	JFMIP-SR-03-01, TV-7 was added
05.12.08	A	JFMIP-SR-03-01, TV-8 was added
05.12.09	A	JFMIP-SR-03-01, TV-9 was added
05.12.10	A	JFMIP-SR-03-01, TV-10 was added
05.12.11	A	JFMIP-SR-03-01, TV-11 was added
05.12.12	A	JFMIP-SR-03-01, TV-12 was added
05.12.13	A	JFMIP-SR-03-01, TV-13 was added
05.12.14	A	JFMIP-SR-03-01, TV-14 was added
05.12.15	A	JFMIP-SR-03-01, TV-15 was added
05.12.16	A	JFMIP-SR-03-01, TV-16 was added
05.12.17	A	JFMIP-SR-03-01, TV-17 was added
05.12.18	A	JFMIP-SR-03-01, TV-18 was added
05.12.19	A	JFMIP-SR-03-01, TV-19 was added
05.12.20	A	JFMIP-SR-03-01, TV-20 was added
05.12.21	A	JFMIP-SR-03-01, TV-21 was added
05.12.22	A	JFMIP-SR-03-01, TV-22 was added
05.12.23	A	JFMIP-SR-03-01, TV-23 was added
05.12.24	A	JFMIP-SR-03-01, TV-24 was added
05.12.25	A	JFMIP-SR-03-01, TV-25 was added
05.12.26	A	JFMIP-SR-03-01, TV-26 was added
05.12.27	A	JFMIP-SR-03-01, TV-27 was added
05.12.28	A	JFMIP-SR-03-01, TV-28 was added

Req. ID	Change Type	Reason for Change
05.13.01	A	JFMIP-SR-03-01, RR-1 was added
05.13.02	A	JFMIP-SR-03-01, RR-2 was added
05.13.03	A	JFMIP-SR-03-01, RR-3 was added
05.13.04	A	JFMIP-SR-03-01, RR-4 was added
05.13.05	A	JFMIP-SR-03-01, RR-5 was added
05.13.06	A	JFMIP-SR-03-01, RR-6 was added
05.14.01	A	JFMIP-SR-03-01, REA-1 was added
05.14.02	A	JFMIP-SR-03-01, REA-2 was added
05.14.03	A	JFMIP-SR-03-01, REA-3 was added
05.15.01	A	JFMIP-SR-03-01, AR-1 was added
05.15.02	A	JFMIP-SR-03-01, AR-2 was added
05.16.01	A	JFMIP-SR-03-01, PM-1 was added
05.16.02	A	JFMIP-SR-03-01, PM-2 was added
05.16.03	A	JFMIP-SR-03-01, PM-3 was added
05.16.04	A	JFMIP-SR-03-01, PM-4 was added
05.17.01	A	JFMIP-SR-03-01, AT-1 was added
05.17.02	A	JFMIP-SR-03-01, AT-2 was added
05.17.03	A	JFMIP-SR-03-01, AT-3 was added
05.17.04	A	JFMIP-SR-03-01, AT-4 was added
05.17.05	A	JFMIP-SR-03-01, AT-5 was added
05.18.01	A	JFMIP-SR-03-01, OLQ-1 was added
05.18.02	A	JFMIP-SR-03-01, OLQ-2 was added
05.18.03	A	JFMIP-SR-03-01, OLQ-3 was added



Req. ID	Change Type	Reason for Change
05.18.04	A	JFMIP-SR-03-01, OLQ-4 was added
05.18.05	A	JFMIP-SR-03-01, OLQ-5 was added
05.18.06	A	JFMIP-SR-03-01, OLQ-6 was added
05.18.07	A	JFMIP-SR-03-01, OLQ-7 was added
05.18.08	A	JFMIP-SR-03-01, OLQ-8 was added
05.18.09	A	JFMIP-SR-03-01, OLQ-9 was added
05.18.10	A	JFMIP-SR-03-01, OLQ-10 was added
05.18.11	A	JFMIP-SR-03-01, OLQ-11 was added
05.18.12	A	JFMIP-SR-03-01, OLQ-12 was added
05.19.01	A	JFMIP-SR-03-01, AHQ-1 was added
05.19.02	A	JFMIP-SR-03-01, AHQ-2 was added
05.19.03	A	JFMIP-SR-03-01, AHQ-3 was added
05.19.04	A	JFMIP-SR-03-01, AHQ-4 was added
05.19.05	A	JFMIP-SR-03-01, AHQ-5 was added
05.19.06	A	JFMIP-SR-03-01, AHQ-6 was added
05.19.07	A	JFMIP-SR-03-01, AHQ-7 was added
05.19.08	A	JFMIP-SR-03-01, AHQ-8 was added
05.19.09	A	JFMIP-SR-03-01, AHQ-9 was added
05.19.10	A	JFMIP-SR-03-01, AHQ-10 was added
05.20.01	A	JFMIP-SR-03-01, AD-1 was added
05.20.02	A	JFMIP-SR-03-01, AD-2 was added
05.21.01	A	JFMIP-SR-03-01, I-1 was added
05.21.02	A	JFMIP-SR-03-01, I-2 was added

Req. ID	Change Type	Reason for Change
05.21.03	A	JFMIP-SR-03-01, I-3 was added
05.21.04	A	JFMIP-SR-03-01, I-4 was added
05.21.05	A	JFMIP-SR-03-01, I-5 was added
05.21.06	A	JFMIP-SR-03-01, I-6 was added
05.21.07	A	JFMIP-SR-03-01, I-7 was added
05.21.08	A	JFMIP-SR-03-01, I-8 was added
05.22.01	A	JFMIP-SR-03-01, S-1 was added
05.22.02	A	JFMIP-SR-03-01, S-2 was added
05.22.03	A	JFMIP-SR-03-01, S-3 was added
05.22.04	A	JFMIP-SR-03-01, S-4 was added
05.22.05	A	JFMIP-SR-03-01, S-5 was added
05.22.06	A	JFMIP-SR-03-01, S-6 was added
05.22.07	A	JFMIP-SR-03-01, S-7 was added
05.22.08	A	JFMIP-SR-03-01, S-8 was added
05.22.09	A	JFMIP-SR-03-01, S-9 was added
05.22.10	A	JFMIP-SR-03-01, S-10 was added
05.22.11	A	JFMIP-SR-03-01, S-11 was added
05.22.12	A	JFMIP-SR-03-01, S-12 was added
05.22.13	A	JFMIP-SR-03-01, S-13 was added
05.22.14	A	JFMIP-SR-03-01, S-14 was added
05.22.15	A	JFMIP-SR-03-01, S-15 was added
05.22.16	A	JFMIP-SR-03-01, S-16 was added
05.22.17	A	JFMIP-SR-03-01, S-17 was added

Req. ID	Change Type	Reason for Change
06.02.10	C	DoDFMR, Volume 6B, Chapter 5, 050201 is included as a new source
06.05.11	C	SFFAS-30 is added as an amendment to SFFAS-4, 111
06.06.01	D	Version 5 - This requirement deleted
06.06.02	C	JFMIP SR-02-01, req. CMB-02 was replaced by FSIO OFFM-N0-0106, req.CMA-03
06.06.03	C	JFMIP SR-02-01, req. CMA-01 was replaced by FSIO OFFM-N0-0106, req.CMA-01 and CMA-02
06.06.04	D	Version 5 - This requirement deleted
06.06.05	D	Version 5 - This requirement deleted
06.06.07	C	JFMIP SR-02-01, req. CMC-01 was replaced by FSIO OFFM-N0-0106, req.CMC-02
06.06.08	D	Version 5 - This requirement deleted
06.06.09	C	JFMIP SR-02-01, req. CMC-05 was replaced by FSIO OFFM-N0-0106, req.CMC-03
06.06.11	D	Version 5 - This requirement deleted
06.06.12	D	Version 5 - This requirement deleted
06.06.13	C	JFMIP SR-02-01, req. CMB-05 was replaced by FSIO OFFM-N0-0106, req.CMB-03 and CMB-04
06.06.14	D	Version 5 - This requirement deleted
06.06.15	D	Version 5 - This requirement deleted
06.06.16	D	Version 5 - This requirement deleted
06.06.17	D	Version 5 - This requirement deleted
06.06.18	C	JFMIP SR-02-01, req. CMD-05 was replaced by FSIO OFFM-N0-0106, req.FME-18
06.06.19	C	JFMIP SR-02-01, req. CMD-06 was replaced by FSIO OFFM-N0-0106, req.FMC-10
06.06.24	C	JFMIP SR-02-01, req. CMA-02 was replaced by FSIO OFFM-N0-0106, req CMA-04
06.06.25	C	JFMIP SR-02-01, req. CMA-03 was replaced by FSIO OFFM-N0-0106, req CMB-01
06.06.26	D	Version 5 - This requirement deleted

Req. ID	Change Type	Reason for Change
06.06.27	D	Version 5 - This requirement deleted
06.06.28	A	FSIO OFFM-N0-0106, req. CMA-05 was added
06.06.29	A	FSIO OFFM-N0-0106, req. CMB-02 was added
06.06.30	A	FSIO OFFM-N0-0106, req. CMC-01 was added
07.01.06	C	Updated guidance: DoDFMR, Volume 3, Chapter 8, 080901 was added to New Sources
07.07.08	C	Updated guidance: DoDFMR, Volume 7A, Chapter 1, 010205
07.07.09	C	Updated guidance: DoDFMR, Volume 7A, Chapter 3, 030301 replaces DoDFMR, Volume 7A, Chapter 3, 030301, Table 3-1.
07.07.10	C	Updated guidance: DoDFMR, Volume 7A, Chapter 1, 010402. <u>Also correct narrative to read:</u> The military pay system must compute pay and allowances for service members under investigation or determined to be serving in fraudulent enlistments are due pay and allowances for periods shown in Table 1-15.
07.07.11	C	Updated guidance: DoDFMR, Volume 7A, Chapter 1, 010405. <u>Also correct narrative to read:</u> The military pay system must compute the basic pay and allowances for a service member whose physical condition would ordinarily warrant rejection for military service, yet was not discovered at time of enlistment/induction (See Table 1-15).
07.07.12	C	Updated guidance
07.07.27	C	Updated guidance
07.07.31	C	Updated guidance
07.07.33	C	Updated guidance
08.01.01	C	JFMIP SR-02-01, req. FMC-01 was replaced by FSIO OFFM-N0-0106, req. FMC-01
08.01.02	C	JFMIP SR-02-01, req. FMC-02 was replaced by FSIO OFFM-N0-0106, req. FME-14
08.01.04	C	JFMIP SR-02-01, req. FMC-04 was replaced by FSIO OFFM-N0-0106, req. FMD-04
08.01.08	C	JFMIP SR-02-01, req. FMD-02 was replaced by FSIO OFFM-N0-0106, req. FMC-05
08.01.09	C	JFMIP SR-02-01, req. FMC-06 was replaced by FSIO OFFM-N0-0106, req. FMC-03
08.01.10	C	JFMIP SR-02-01, req. FMC-07 was replaced by FSIO OFFM-N0-0106, req. FMC-06
08.01.11	C	JFMIP SR-02-01, req. FMA-01 was replaced by FSIO OFFM-N0-0106, req. FMA-01

Req. ID	Change Type	Reason for Change
08.01.12	C	JFMIP SR-02-01, req. FMD-04 was replaced by FSIO OFFM-N0-0106, req. FMD-05
08.01.13	C	JFMIP SR-02-01, req. FMC-08 was replaced by FSIO OFFM-N0-0106, req. FME-03
08.01.16	C	DoDFMR, Volume 3, Chapter 13, 130204A is the reference source
08.01.17	D	Version 5 - This requirement deleted
08.01.18	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FMB-20 was added
08.01.19	C	JFMIP SR-02-01, req. FMC-12 was replaced by FSIO OFFM-N0-0106, req. FMD-09
08.01.20	C	JFMIP SR-02-01, req. FMA-02 was replaced by FSIO OFFM-N0-0106, req. FMA-03
08.01.21	C	JFMIP SR-02-01, req. FMC-13 was replaced by FSIO OFFM-N0-0106, req. FMC-07
08.01.22	C	JFMIP SR-02-01, req. FMD-07 was replaced by FSIO OFFM-N0-0106, req. FMD-06
08.01.23	C	JFMIP SR-02-01, req. FMD-08 was replaced by FSIO OFFM-N0-0106, req. FMD-07
08.01.24	C	JFMIP SR-02-01, req. FMD-09 was replaced by FSIO OFFM-N0-0106, req. FMC-13
08.01.25	C	JFMIP SR-02-01, req. FMD-10 was replaced by FSIO OFFM-N0-0106, req. FMD-11
08.01.26	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FMA-07 was added
08.01.27	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FMD-12 was added. JFMIP SR-02-01, req. FMD-10 was broken out into three references in the 2006 FSIO guidance. Therefore FMD-12 is being shown as an add for 2006.
08.01.28	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FMD-13 was added. JFMIP SR-02-01, req. FMD-10 was broken out into three references in the 2006 FSIO guidance. Therefore FMD-13 is being shown as an add for 2006.
08.01.29	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FMA-02 was added
08.01.30	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FMC-02 was added
08.01.31	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FMC-04 was added
08.01.32	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FMC-08 was added
08.01.33	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FMC-09 was added
08.01.34	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FMC-10 was added

Req. ID	Change Type	Reason for Change
08.01.34	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FMC-12 was added
08.01.35	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FMD-10 was added
08.01.36	C	JFMIP SR-02-01, req. FMC-03 was replaced by FSIO OFFM-N0-0106, req. FME-01
08.01.37	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FME-02 was added
08.01.39	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FMD-01 was added
08.01.40	A	JFMIP SR-02-02, 59 was added
08.01.41	A	JFMIP SR-02-02, 59 was added
08.01.42	A	JFMIP SR-02-02, 59 was added
08.01.43	A	JFMIP SR-02-02, 59 was added
08.01.44	A	JFMIP SR-02-02, 59 was added
08.01.45	A	JFMIP SR-02-02, 59 was added
08.01.46	A	JFMIP SR-02-02, 59 was added
08.01.47	A	JFMIP SR-02-02, 60 was added
08.01.48	A	JFMIP SR-02-02, 60 was added
08.01.49	A	JFMIP SR-02-02, 60 was added
08.01.50	A	JFMIP SR-02-02, 60 was added
08.01.51	A	JFMIP SR-02-02, 61 was added
08.01.52	A	JFMIP SR-02-02, 61 was added
08.01.53	A	JFMIP SR-02-02, 61 was added
08.01.54	A	JFMIP SR-02-02, 61 was added
08.01.55	A	JFMIP SR-02-02, 61 was added
08.01.56	A	JFMIP SR-02-02, 61 was added
08.02.01	C	JFMIP SR-02-01, req. FME-03 was replaced by FSIO OFFM-N0-0106, req. FME-09

Req. ID	Change Type	Reason for Change
08.02.02	D	Version 5 - This requirement deleted
08.02.03	C	JFMIP SR-02-01, req. FME-01 was replaced by FSIO OFFM-N0-0106, req. FMD-03
08.02.04	C	JFMIP SR-02-01, req. FME-02 was replaced by FSIO OFFM-N0-0106, req. SMB-10
08.02.06	D	Version 5 - This requirement deleted
08.02.07	C	JFMIP SR-02-01, req. FME-09 was replaced by FSIO OFFM-N0-0106, req. FME-12
08.02.08	C	DoDFMR, Volume 1, Chapter 2, Addendum 2.C.6 was replaced by DoDFMR, Volume 1, Chapter 2, Addendum 2.C.6
08.02.09	C	JFMIP SR-02-01, req. FME-04 was replaced by FSIO OFFM-N0-0106, req. FME-10
08.02.10	C	JFMIP SR-02-01, req. FME-06 was replaced by FSIO OFFM-N0-0106, req. SMC-04
08.02.11	D	Version 5 - This requirement deleted
08.02.12	C	JFMIP SR-02-01, req. FME-11 was replaced by FSIO OFFM-N0-0106, req. FMC-11
08.02.13	C	JFMIP SR-02-01, req. FME-12 was replaced by FSIO OFFM-N0-0106, req. FME-16
08.02.17	C	DoDFMR, Volume 3, Chapter 15, 150204.A.3.b was replaced by DoDFMR, Volume 3, Chapter 15, 150204.A.3.b
08.02.21	D	Version 5 - This requirement deleted
08.02.21	D	Version 5 - This requirement deleted
08.02.22	C	JFMIP SR-02-01, req. FME-14 was replaced by FSIO OFFM-N0-0106, req. FMF-09
08.02.23	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FME-17 was added
08.02.24	A	Updated guidance: FSIO OFFM-N0-0106, req. SMC-05 was added
08.02.25	A	FSIO OFFM-N0-0106, req. SMC-06 was added
08.02.26	A	Updated guidance: FSIO OFFM-N0-0106, req. SMC-08 was added
08.02.27	A	Updated guidance: FSIO OFFM-N0-0106, req. SMC-09 was added
08.02.28	A	Updated guidance: FSIO OFFM-N0-0106, req. SMC-11 was added
08.02.29	A	Updated guidance: FSIO OFFM-N0-0106, req. SMC-13 was added

Req. ID	Change Type	Reason for Change
08.02.30	A	Updated guidance: FSIO OFFM-N0-0106, req. SMC-14 was added
08.02.31	A	Updated guidance: FSIO OFFM-N0-0106, req. SMC-15 was added
08.03.01	D	Version 5 - This requirement deleted
08.03.02	C	JFMIP SR-02-01, req. FME-15, FME-16 was replaced by FSIO OFFM-N0-0106, req. SMB-21
08.03.02	D	Version 5 - This requirement deleted
08.03.04	D	Version 5 - This requirement deleted
08.03.06	C	JFMIP SR-02-01, req. FME-18 was replaced by FSIO OFFM-N0-0106, req. FME-20
08.03.07	C	DoDFMR, Volume 3, Chapter 8, 080202.A was replaced by DoDFMR, Volume 3, Chapter 8, 080202.A
08.03.10	C	JFMIP SR-02-01, req. FME-19 was replaced by FSIO OFFM-N0-0106, req. FME-24
08.03.11	D	Version 5 - This requirement deleted
08.03.12	D	Version 5 - This requirement deleted
08.03.13	D	Version 5 - This requirement deleted
08.03.13	D	Version 5 - This requirement deleted
08.03.14	D	Version 5 - This requirement deleted
08.03.15	D	Version 5 - This requirement deleted
08.03.16	D	Version 5 - This requirement deleted
08.03.18	C	JFMIP SR-02-01, req. FME-30 was replaced by FSIO OFFM-N0-0106, req. FME-26
08.03.19	C	JFMIP SR-02-01, req. FME-32 replaced by FSIO OFFM-N0-0106, req. FME-27
08.03.20	C	JFMIP SR-02-01, req. FME-33 was replaced by FSIO OFFM-N0-0106, req. FME-28
08.03.21	D	Version 5 - This requirement deleted
08.03.22	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FMF-03 was added
08.03.24	C	JFMIP SR-02-01, req. FME-34 was replaced by FSIO OFFM-N0-0106, req. FME-29



Req. ID	Change Type	Reason for Change
08.03.29	C	JFMIP SR-02-01, req. FME-22 was replaced by FSIO OFFM-N0-0106, req. SMD-01
08.03.30	D	Version 5 - This requirement deleted
08.03.31	C	JFMIP SR-02-01, req. FME-29 was replaced by FSIO OFFM-N0-0106, req. FME-25
08.03.32	C	JFMIP SR-02-01, req. FME-36 was replaced by FSIO OFFM-N0-0106, req. SMC-01
08.03.33	C	JFMIP SR-02-01, req. FME-37 was replaced by FSIO OFFM-N0-0106, req. FME-21
08.03.34	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FME-32 was added
08.03.35	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FME-11 was added
08.03.36	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FME-15 was added
08.03.37	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FME-19 was added
08.03.38	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FME-22 was added
08.03.39	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FME-23 was added
08.03.40	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FME-31 was added
08.03.41	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FMF-04 was added
08.03.42	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FME-18 was added
08.03.43	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FME-30 was added
08.03.44	A	JFMIP SR-02-02, 22 was added
08.03.45	A	JFMIP SR-02-02, 23 was added
08.03.46	A	JFMIP SR-02-02, 23 was added
08.03.47	A	JFMIP SR-02-02, 23 was added
08.04.01	C	JFMIP SR-02-01, req. FME-38 was replaced by FSIO OFFM-N0-0106, req. FME-06
08.04.02	C	JFMIP SR-02-01, req. FMA-03 was replaced by FSIO OFFM-N0-0106, req. FME-13
08.04.05	D	Version 5 - This requirement deleted
08.04.06	C	JFMIP SR-02-01, req. FME-40 was replaced by FSIO OFFM-N0-0106, req. FMF-06

Req. ID	Change Type	Reason for Change
08.04.08	C	JFMIP SR-02-01, req. FME-41 was replaced by FSIO OFFM-N0-0106, req. FME-07
08.04.14	C	JFMIP SR-02-01, req. FME-42 was replaced by FSIO OFFM-N0-0106, req. FME-08
08.04.15	C	JFMIP SR-02-01, req. FMA-04 was replaced by FSIO OFFM-N0-0106, req. FMA-05
08.04.16	C	JFMIP SR-02-01, req. FMA-05 was replaced by FSIO OFFM-N0-0106, req. FMA-04
08.04.17	C	JFMIP SR-02-01, req. FMA-06 was replaced by FSIO OFFM-N0-0106, req. FMA-06
08.04.18	D	Version 5 - This requirement deleted
08.04.19	C	JFMIP SR-02-01, req. FMA-08 was replaced by FSIO OFFM-N0-0106, req. FMD-08
08.04.20	C	JFMIP SR-02-01, req. FMA-09 was replaced by FSIO OFFM-N0-0106, req. FMA-08
08.04.21	C	JFMIP SR-02-01, req. FMA-10 was replaced by FSIO OFFM-N0-0106, req. FMA-09
08.04.22	C	JFMIP SR-02-01, req. FMB-01 was replaced by FSIO OFFM-N0-0106, req. FMB-01
08.04.23	C	JFMIP SR-02-01, req. FMB-02 was replaced by FSIO OFFM-N0-0106, req. FMB-03
08.04.24	C	JFMIP SR-02-01, req. FMB-03 was replaced by FSIO OFFM-N0-0106, req. FMB-05
08.04.25	C	JFMIP SR-02-01, req. FMB-04 was replaced by FSIO OFFM-N0-0106, req. FMB-06
08.04.26	C	JFMIP SR-02-01, req. FMB-05 was replaced by FSIO OFFM-N0-0106, req. FMB-09
08.04.27	C	JFMIP SR-02-01, req. FMB-06 was replaced by FSIO OFFM-N0-0106, req. FMB-11
08.04.28	C	JFMIP SR-02-01, req. FMB-07 was replaced by FSIO OFFM-N0-0106, req. FMB-12
08.04.29	C	JFMIP SR-02-01, req. FMB-08 was replaced by FSIO OFFM-N0-0106, req. FMB-13
08.04.30	C	JFMIP SR-02-01, req. FMB-09 was replaced by FSIO OFFM-N0-0106, req. FMB-14
08.04.31	C	JFMIP SR-02-01, req. FMB-10 was replaced by FSIO OFFM-N0-0106, req. FMB-15
08.04.32	C	JFMIP SR-02-01, req. FMB-11 was replaced by FSIO OFFM-N0-0106, req. FMB-16
08.04.33	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FMA-10 was added
08.04.34	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FMB-02 was added
08.04.35	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FMB-17 was added

Req. ID	Change Type	Reason for Change
08.04.36	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FMB-18 was added
08.04.37	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FMB-04 was added
08.04.38	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FMB-07 was added
08.04.39	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FMB-08 was added
08.04.40	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FMB-10 was added
08.04.41	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FMB-19 was added
08.04.42	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FMF-01 was added
08.04.43	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FMF-02 was added
08.04.44	C	FSIO OFFM-N0-0106, req. FMF-03 is the source reference
08.04.45	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FMF-05 was added
08.04.46	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FMF-10 was added
08.04.47	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FMF-11 was added
08.04.48	A	JFMIP SR-02-02, 26 & 27 was added
08.04.49	A	JFMIP SR-02-02, 27 was added
08.04.50	A	JFMIP SR-02-02, 27 was added
08.04.51	A	JFMIP SR-02-02, 27 was added
08.04.52	A	JFMIP SR-02-02, 27 was added
08.04.53	A	JFMIP SR-02-02, 28 was added
08.04.54	A	JFMIP SR-02-02, 28 was added
08.04.55	A	JFMIP SR-02-02, 29 was added
08.04.56	A	JFMIP SR-02-02, 29 was added
08.04.57	A	JFMIP SR-02-02, 29 was added
08.04.58	A	JFMIP SR-02-02, 29 was added

Req. ID	Change Type	Reason for Change
08.04.59	A	JFMIP SR-02-02, 29 & 30 was added
08.04.60	A	JFMIP SR-02-02, 30 was added
08.04.61	A	JFMIP SR-02-02, 30 was added
08.04.62	A	JFMIP SR-02-02, 30 was added
08.04.63	A	JFMIP SR-02-02, 32 was added
08.04.64	A	JFMIP SR-02-02, 32 was added
08.05.07	C	JFMIP SR-02-01 was replaced by FSIO OFFM-N0-0106, req. SMB-19
08.05.07	C	JFMIP SR-02-01, req. FMD-06 was replaced by FSIO OFFM-N0-0106, req. SMB-19
08.05.08	C	JFMIP SR-02-01, req. FMD-01 was replaced by FSIO OFFM-N0-0106, req. FMD-02
08.05.09	D	Version 5 - This requirement deleted
08.05.11	C	JFMIP SR-02-01, req. FMD-05 was replaced by FSIO OFFM-N0-0106, req. FME-04
08.05.12	C	JFMIP SR-02-01, req. FMC-05 was replaced by FSIO OFFM-N0-0106, req. FME-05
08.06.05	C	SFFAS-7, (a)-(c ) was replaced by SFFAS-77, (a)-(c )
08.06.06	C	SFFAS-7, 77 (a) - (i) was replaced by SFFAS-7, 79 (a)-(i )
08.06.09	C	JFMIP SR-02-01, req. FMC-11 was replaced by FSIO OFFM-N0-0106, req. FMF-07
08.06.10	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FMF-08 was added
08.06.11	A	JFMIP SR-02-02, 61 was added
08.06.12	A	JFMIP SR-02-02, 62 was added
09.01.04	C	JFMIP SR-02-01, req. PMA-02 was replaced by FSIO OFFM-N0-0106, req. PME-07
09.01.05	C	JFMIP SR-02-01, req. PMA-01 was replaced by FSIO OFFM-N0-0106, req. PMA-01
09.01.06	D	Version 5 - This requirement deleted
09.01.09	C	JFMIP SR-02-01, req. PMA-03 was replaced by FSIO OFFM-N0-0106, req. PMA-10
09.01.10	C	JFMIP SR-02-01, req. PMA-04 was replaced by FSIO OFFM-N0-0106, req. PMA-12

Req. ID	Change Type	Reason for Change
09.01.11	C	JFMIP SR-02-01, req. PMA-06 was replaced by FSIO OFFM-N0-0106, req. PMA-14
09.01.12	C	JFMIP SR-02-01, req. PMA-07 was replaced by FSIO OFFM-N0-0106, req. PMA-04
09.01.13	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PMA-02 was added. This requirement was part of PMA-01 in 2001
09.01.14	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PMA-02 was added. This requirement was part of PMA-01 in 2001
09.01.15	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PMA-09 was added
09.01.16	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PMA-07 was added
09.01.17	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PMA-11 was added
09.01.18	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PMA-13 was added
09.01.19	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PMA-15 was added. This requirement was part of PMA-06 in 2001.
09.01.20	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PMA-16 was added
09.01.21	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PMA-17 was added
09.01.22	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PMA-03 was added
09.01.23	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PMA-05 was added
09.01.24	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PMA-06 was added
09.01.25	A	Located additional guidance to support the requirement: DoDFMR, Volume 1, Chapter 2, Add. 2 D2a
09.01.26	A	JFMIP SR-02-01, FME-12 was replaced by JFMIP SR 03-02, req. SMC-03 was added.
09.02.01	C	JFMIP SR-02-01, req. PMB-04 was replaced by FSIO OFFM-N0-0106, req. PMC-16
09.02.02	C	JFMIP SR-02-01, req. PMB-01 was replaced by FSIO OFFM-N0-0106, req. PMB-02
09.02.03	C	JFMIP SR-02-01, req. PMB-14 was replaced by FSIO OFFM-N0-0106, req. PMD-01
09.02.04	C	JFMIP SR-02-01, req. PMB-18 was replaced by FSIO OFFM-N0-0106, req. PMC-13
09.02.05	C	JFMIP SR-02-01, req. PMB-16 was replaced by FSIO OFFM-N0-0106, req. PMD-02

Req. ID	Change Type	Reason for Change
09.02.06	C	JFMIP SR-02-01, req. PMB-17 was replaced by FSIO OFFM-N0-0106, req. PMD-07
09.02.07	D	Version 5 - This requirement deleted
09.02.10	C	JFMIP SR-02-01, req. PMB-22 was replaced by FSIO OFFM-N0-0106, req. PMD-43
09.02.12	D	Version 5 - This requirement deleted
09.02.13	C	JFMIP SR-02-01, req. PMC-29 was replaced by FSIO OFFM-N0-0106, req. PMD-51
09.02.14	C	JFMIP SR-02-01, req. PMD-08 was replaced by FSIO OFFM-N0-0106, req. FBB-07
09.02.15	C	JFMIP SR-02-01, req. PMB-19 was replaced by FSIO OFFM-N0-0106, req. PMD-40
09.02.16	C	JFMIP SR-02-01, req. PMB-21 was replaced by FSIO OFFM-N0-0106, req. PMD-39
09.02.17	D	Version 5 - This requirement deleted
09.02.18	C	JFMIP SR-02-01, req. PMC-02 was replaced by FSIO OFFM-N0-0106, req. PMD-08
09.02.19	C	DoDFMR, Volume 1, Chapter 2, Add. 2 D3a was replaced by DoDFMR, Volume 1, Chapter 2, Add. 2 D3a
09.02.20	C	DoDFMR, Volume 10, Chapter 7, 070306 was replaced by DoDFMR, Volume 10, Chapter 7, 070306
09.02.22	C	SFFAS-1, 77 is the reference source
09.02.23	C	SFFAS-1, 81 is the reference source
09.02.24	C	SFFAS-1, 82 is the reference source
09.02.27	C	DoDFMR, Volume 4, Chapter 9, 090102B is the reference source
09.02.28	C	DoDFMR, Volume 1, Chapter 2, Add. 2 D3c is the source reference
09.02.29	D	Version 5 - This requirement deleted
09.02.30	C	DoDFMR, Volume 1, Chapter 2, Add. 2 D5a is the source reference
09.02.31	C	DoDFMR, Volume 1, Chapter 2, Add. 2 D8g is the source reference
09.02.34	D	Version 5 - This requirement deleted
09.02.37	C	SFFAS-1, 79 is the source reference

Req. ID	Change Type	Reason for Change
09.02.38	C	SFFAS-1, 80 is the source reference
09.02.39	C	SFFAS-1, 85 is the source reference
09.02.41	C	JFMIP SR-02-01, req. PMB-11 was replaced by FSIO OFFM-N0-0106, req. PMC-01
09.02.44	C	DoDFMR, Volume 1, Chapter 2, Add. 2 D8e is the source reference
09.02.46	C	SFFAS-1, 85 is the source reference
09.02.47	C	JFMIP SR-02-01, req. PMC-30 was replaced by FSIO OFFM-N0-0106, req. PMD-52
09.02.48	C	JFMIP SR-02-01, req. PMB-13 was replaced by FSIO OFFM-N0-0106, req. PMC-02
09.02.49	C	JFMIP SR-02-01, req. PMB-02 was replaced by FSIO OFFM-N0-0106, req. PMB-01
09.02.50	C	JFMIP SR-02-01, req. PMB-06 was replaced by FSIO OFFM-N0-0106, req. PMC-08
09.02.51	C	JFMIP SR-02-01, req. PMB-07 was replaced by FSIO OFFM-N0-0106, req. PMD-42
09.02.52	D	Version 5 - This requirement deleted
09.02.53	C	JFMIP SR-02-01, req. PMB-09 was replaced by FSIO OFFM-N0-0106, req. PMC-14
09.02.54	C	JFMIP SR-02-01, req. PMB-10 was replaced by FSIO OFFM-N0-0106, req. PMC-15
09.02.55	D	Version 5 - This requirement deleted
09.02.56	C	JFMIP SR-02-01, req. PMB-15 was replaced by FSIO OFFM-N0-0106, req. PMD-05
09.02.57	D	Version 5 - This requirement deleted
09.02.58	C	JFMIP SR-02-01, req. PMB-24 was replaced by FSIO OFFM-N0-0106, req. PMC-12
09.02.59	C	JFMIP SR-02-01, req. PMB-25 was replaced by FSIO OFFM-N0-0106, req. PMD-14
09.02.60	C	Updated guidance: DoDFMR, Volume 10, Chapter 10, 100301 replaces JFMIP SR-02-01, req. PMB-26.
09.02.61	C	JFMIP SR-02-01, req. PMB-27 was replaced by FSIO OFFM-N0-0106, req. PMD-04
09.02.62	C	JFMIP SR-02-01, req. PMB-28 was replaced by FSIO OFFM-N0-0106, req. PMC-22
09.02.63	C	JFMIP SR-02-01, req. CFB-18 was replaced by FSIO OFFM-N0-0106, req. PMC-04
09.02.64	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PMD-41 was added. This

Req. ID	Change Type	Reason for Change
		requirement was part of PMB-19 in 2001.
09.02.65	A	Located additional guidance to support the requirement: DoDFMR, Volume 1, Chapter 2, Add. 2 D3b
09.02.66	A	Located additional guidance to support the requirement: DoDFMR, Volume 1, Chapter 2, Add. 2 D3b
09.02.67	A	Located additional guidance to support the requirement: DoDFMR, Volume 1, Chapter 2, Add. 2 D5b
09.02.68	A	Located additional guidance to support the requirement: DoDFMR, Volume 1, Chapter 2, Add. 2 D8a
09.02.69	A	Located additional guidance to support the requirement: DoDFMR, Volume 1, Chapter 2, Add. 2 D8b
09.02.70	A	Located additional guidance to support the requirement: DoDFMR, Volume 1, Chapter 2, Add. 2 D8c
09.02.71	A	Located additional guidance to support the requirement: DoDFMR, Volume 1, Chapter 2, Add. 2 D8d
09.02.72	A	Located additional guidance to support the requirement: DoDFMR, Volume 1, Chapter 2, Add. 2 D8f
09.02.73	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PMB-03 was added
09.02.74	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PMB-04 was added
09.02.75	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PMB-05 was added
09.02.76	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PMC-05 was added
09.02.77	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PMC-06 was added
09.02.78	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PMC-07 was added
09.02.79	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PMC-09 was added
09.02.80	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PMC-10 was added
09.02.81	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PMC-11 was added
09.02.82	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PMC-18 was added
09.02.83	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PMC-19 was added



Req. ID	Change Type	Reason for Change
09.02.84	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PMC-20 was added. This requirement was expanded on the 2001, PMC-09
09.02.85	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PMC-21 was added
09.02.86	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PMD-06 was added
09.02.87	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PMC-23 was added
09.02.88	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PMD-15 was added
09.02.89	A	JFMIP SR-02-02, 56 & 57 was added
09.02.90	A	JFMIP SR-02-02, 57 was added
09.03.05	C	JFMIP SR-02-01, req. PMC-16 was replaced by FSIO OFFM-N0-0106, req. PMD-35
09.03.06	C	I TFM Part 4-2055.40 is the source reference
09.03.07	C	I TFM Part 4-2055.30 is the source reference
09.03.08	C	I TFM Part 4-2055.30 is the source reference
09.03.09	C	I TFM Part 4-2045.40 is the source reference
09.03.10	C	I TFM Part 4-2035.10 is the source reference
09.03.11	C	I TFM Part 4-2020.50 is the source reference
09.03.12	C	I TFM Part 6-8535.20 is the source reference
09.03.14	C	I TFM Part 4-2025.30 is the source reference
09.03.16	C	I TFM Part 4-2055.20 is the source reference
09.03.17	C	I TFM Part 4-2065.30 is the source reference
09.03.19	C	5 CFR Part 1315 is the source reference
09.03.22	A	Located additional guidance to support the requirement: DoDFMR, Volume 1, Chapter 2, Add. 2 D7a
09.03.23	A	Located additional guidance to support the requirement: DoDFMR, Volume 1, Chapter 2, Add. 2 D7b
09.03.24	A	Located additional guidance to support the requirement: DoDFMR, Volume 1, Chapter

Req. ID	Change Type	Reason for Change
		2, Add. 2 D7c
09.03.25	A	Located additional guidance to support the requirement: DoDFMR, Volume 1, Chapter 2, Add. 2 D7d
09.03.26	A	Located additional guidance to support the requirement: DoDFMR, Volume 2, Chapter 2, Add. 2 D7e
09.03.27	A	Located additional guidance to support the requirement: DoDFMR, Volume 2, Chapter 2, Add. 2 D7f
09.03.28	A	Located additional guidance to support the requirement: DoDFMR, Volume 2, Chapter 2, Add. 2 D7g
09.03.29	A	Located additional guidance to support the requirement: DoDFMR, Volume 2, Chapter 2, Add. 2 D7h
09.03.30	A	Located additional guidance to support the requirement: DoDFMR, Volume 2, Chapter 2, Add. 2 D7i
09.03.31	A	Located additional guidance to support the requirement: DoDFMR, Volume 2, Chapter 2, Add. 2 D7j
09.03.32	A	Located additional guidance to support the requirement: DoDFMR, Volume 2, Chapter 2, Add. 2 D7k
09.03.33	A	Located additional guidance to support the requirement: DoDFMR, Volume 2, Chapter 2, Add. 2 D7l
09.03.34	A	Located additional guidance to support the requirement: DoDFMR, Volume 2, Chapter 2, Add. 2 D7m
09.04.01	C	JFMIP SR-02-01, req. PMC-01 was replaced by FSIO OFFM-N0-0106, req. PMD-13
09.04.04	C	JFMIP SR-02-01, req. PMC-06 was replaced by FSIO OFFM-N0-0106, req. PMD-36
09.04.05	C	JFMIP SR-02-01, req. PMC-05 was replaced by FSIO OFFM-N0-0106, req. PMD-37
09.04.06	C	JFMIP SR-02-01, req. PMC-33 was replaced by FSIO OFFM-N0-0106, req. PMD-32
09.04.07	C	JFMIP SR-02-01, req. PMC-11 and PMC-17 was replaced by FSIO OFFM-N0-0106, req. PMD-20
09.04.09	C	JFMIP SR-02-01, req. PMC-26 was replaced by FSIO OFFM-N0-0106, req. PMD-44
09.04.12	C	JFMIP SR-02-01, req. PMC-03 was replaced by FSIO OFFM-N0-0106, req. PMD-10

Req. ID	Change Type	Reason for Change
09.04.13	C	JFMIP SR-02-01, req. PMC-04 was replaced by FSIO OFFM-N0-0106, req. PMD-09
09.04.14	D	Version 5 - This requirement deleted
09.04.15	C	JFMIP SR-02-01, req. PMC-08 was replaced by FSIO OFFM-N0-0106, req. PMC-03
09.04.16	C	JFMIP SR-02-01, req. PMC-09 was replaced by FSIO OFFM-N0-0106, req. PMC-17
09.04.17	C	JFMIP SR-02-01, req. PMC-10 was replaced by FSIO OFFM-N0-0106, req. PME-01
09.04.18	C	JFMIP SR-02-01, req. PMC-12 was replaced by FSIO OFFM-N0-0106, req. PMD-21
09.04.19	C	JFMIP SR-02-01, req. PMC-13 was replaced by FSIO OFFM-N0-0106, req. PMD-25
09.04.20	C	JFMIP SR-02-01, req. PMC-14 was replaced by FSIO OFFM-N0-0106, req. PMD-26
09.04.21	C	JFMIP SR-02-01, req. PMC-15 was replaced by FSIO OFFM-N0-0106, req. PMD-24
09.04.22	C	JFMIP SR-02-01, req. PMC-18 was replaced by FSIO OFFM-N0-0106, req. PMD-23
09.04.23	C	JFMIP SR-02-01, req. PMC-19 was replaced by FSIO OFFM-N0-0106, req. PMD-28
09.04.24	D	Version 5 - This requirement deleted
09.04.25	D	Version 5 - This requirement deleted
09.04.26	C	JFMIP SR-02-01, req. PMC-22 was replaced by FSIO OFFM-N0-0106, req. PMD-34
09.04.27	C	JFMIP SR-02-01, req. PMC-23 was replaced by FSIO OFFM-N0-0106, req. PMD-33
09.04.28	C	JFMIP SR-02-01, req. PMC-24 was replaced by FSIO OFFM-N0-0106, req. PMD-27
09.04.29	C	JFMIP SR-02-01, req. PMC-25 was replaced by FSIO OFFM-N0-0106, req. PMD-29
09.04.30	C	JFMIP SR-02-01, req. PMC-28 was replaced by FSIO OFFM-N0-0106, req. PMD-16
09.04.31	C	JFMIP SR-02-01, req. PMC-31 was replaced by FSIO OFFM-N0-0106, req. PMD-54
09.04.32	C	JFMIP SR-02-01, req. PMC-32 was replaced by FSIO OFFM-N0-0106, req. PMD-12
09.04.33	C	JFMIP SR-02-01, req. PMC-34 was replaced by FSIO OFFM-N0-0106, req. PMD-55
09.04.34	D	Version 5 - This requirement deleted
09.04.35	C	JFMIP SR-02-01, req. PMC-36 was replaced by FSIO OFFM-N0-0106, req. PMD-31

Req. ID	Change Type	Reason for Change
09.04.36	D	Version 5 - This requirement deleted
09.04.37	C	JFMIP SR-02-01, req. PMC-38 was replaced by FSIO OFFM-N0-0106, req. PMD-22
09.04.38	C	JFMIP SR-02-01, req. PMC-39 was replaced by FSIO OFFM-N0-0106, req. PMD-19
09.04.39	C	JFMIP SR-02-01, req. PMC-40 was replaced by FSIO OFFM-N0-0106, req. PMD-18
09.04.40	C	JFMIP SR-02-01, req. PMC-41 was replaced by FSIO OFFM-N0-0106, req. FBC-16
09.04.41	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PMC-20 was added. This requirement was expanded on the 2001, PMC-09
09.04.42	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PMD-30 was added. This requirement was expanded from the 2001, PMC-25.
09.04.43	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PMD-53 was added. This requirement was expanded from the 2001, PMC-29
09.04.44	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PMD-03 was added
09.04.45	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PMD-11 was added
09.04.46	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PMD-17 was added
09.04.47	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PMD-38 was added
09.04.48	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PMD-45 was added
09.04.49	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PMD-46 was added
09.04.50	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PMD-47 was added
09.04.51	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PMD-48 was added
09.04.52	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PMD-50 was added
09.04.53	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PMD-56 was added
09.04.54	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PMD-57 was added
09.04.55	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PMD-58 was added
09.04.56	A	JFMIP SR-02-02, 35 was added
09.04.57	A	JFMIP SR-02-02, 35 was added

Req. ID	Change Type	Reason for Change
09.04.58	A	JFMIP SR-02-02, 35 was added
09.04.59	A	JFMIP SR-02-02, 35 was added
09.04.60	A	JFMIP SR-02-02, 36 was added
09.04.61	A	JFMIP SR-02-02, 36 was added
09.04.62	A	JFMIP SR-02-02, 36 was added
09.04.63	A	JFMIP SR-02-02, 36 was added
09.04.64	A	JFMIP SR-02-02, 36 was added
09.04.65	A	JFMIP SR-02-02, 36 was added
09.04.66	A	JFMIP SR-02-02, 37 was added
09.04.67	A	JFMIP SR-02-02, 37 was added
09.04.68	A	JFMIP SR-02-02, 37 was added
09.04.69	A	JFMIP SR-02-02, 37 was added
09.04.70	A	JFMIP SR-02-02, 37 was added
09.04.71	A	JFMIP SR-02-02, 37 was added
09.04.72	A	JFMIP SR-02-02, 38 was added
09.04.73	A	JFMIP SR-02-02, 38 was added
09.04.74	A	JFMIP SR-02-02, 38 was added
09.04.75	A	JFMIP SR-02-02, 39 was added
09.04.76	A	JFMIP SR-02-02, 39 was added
09.04.77	A	JFMIP SR-02-02, 39 was added
09.04.78	A	JFMIP SR-02-02, 40 was added
09.04.79	A	JFMIP SR-02-02, 40 was added
09.04.80	A	JFMIP SR-02-02, 40 was added

Req. ID	Change Type	Reason for Change
09.04.81	A	JFMIP SR-02-02, 40 was added
09.04.82	A	JFMIP SR-02-02, 40 was added
09.04.83	A	JFMIP SR-02-02, 40 was added
09.04.84	A	JFMIP SR-02-02, 40 was added
09.04.85	A	JFMIP SR-02-02, 40 was added
09.04.86	A	JFMIP SR-02-02, 40 was added
09.04.87	A	JFMIP SR-02-02, 40 was added
09.04.88	A	JFMIP SR-02-02, 41 was added
09.04.89	A	JFMIP SR-02-02, 41 was added
09.04.90	A	JFMIP SR-02-02, 41 was added
09.04.91	A	JFMIP SR-02-02, 41 was added
09.04.92	A	JFMIP SR-02-02, 41 was added
09.04.93	A	JFMIP SR-02-02, 41 was added
09.04.94	A	JFMIP SR-02-02, 41 was added
09.04.95	A	JFMIP SR-02-02, 41 was added
09.04.96	A	JFMIP SR-02-02, 41 was added
09.04.97	A	JFMIP SR-02-02, 41 was added
09.04.98	A	JFMIP SR-02-02, 41 was added
09.04.99	A	JFMIP SR-02-02, 42 was added
09.04.100	A	JFMIP SR-02-02, 42 was added
09.04.101	A	JFMIP SR-02-02, 42 was added
09.04.102	A	JFMIP SR-02-02, 43 was added
09.04.103	A	JFMIP SR-02-02, 44 was added

Req. ID	Change Type	Reason for Change
09.04.104	A	JFMIP SR-02-02, 44 was added
09.04.105	A	JFMIP SR-02-02, 44 was added
09.04.106	A	JFMIP SR-02-02, 44 was added
09.04.107	A	JFMIP SR-02-02, 44 was added
09.04.108	A	JFMIP SR-02-02, 44 was added
09.04.109	A	JFMIP SR-02-02, 44 was added
09.04.110	A	JFMIP SR-02-02, 44 was added
09.04.111	A	JFMIP SR-02-02, 44 was added
09.04.112	A	JFMIP SR-02-02, 44 was added
09.04.113	A	JFMIP SR-02-02, 45 was added
09.04.114	A	JFMIP SR-02-02, 45 was added
09.04.115	A	JFMIP SR-02-02, 45 was added
09.04.116	A	JFMIP SR-02-02, 45 was added
09.04.117	A	JFMIP SR-02-02, 45 was added
09.04.118	A	JFMIP SR-02-02, 45 was added
09.05.01	D	Version 5 - This requirement deleted
09.05.03	C	JFMIP SR-02-01, req. PMD-03 was replaced by FSIO OFFM-N0-0106, req. FBB-03
09.05.04	C	JFMIP SR-02-01, req. PMD-02 was replaced by FSIO OFFM-N0-0106, req. PME-02
09.05.05	C	JFMIP SR-02-01, req. PMD-06 was replaced by DoDFMR, Volume 1, Chapter 2, Add D9, A
09.05.06	D	Version 5 - This requirement deleted
09.05.08	C	JFMIP SR-02-01, req. RB-01 was replaced by FSIO OFFM-N0-0106, req. FBC-10
09.05.09	D	Version 5 - This requirement deleted
09.05.10	D	Version 5 - This requirement deleted

Req. ID	Change Type	Reason for Change
09.05.11	C	DoDFMR, Volume 2, Chapter 2, Add. 2 D2c is the source reference
09.05.12	C	JFMIP SR-02-01, req. PMD-04 was replaced by FSIO OFFM-N0-0106, req. FBB-02
09.05.13	C	JFMIP SR-02-01, req. PMC-27 was replaced by FSIO OFFM-N0-0106, req. PMD-49
09.05.14	C	JFMIP SR-02-01, req. PMD-05 was replaced by FSIO OFFM-N0-0106, req. FBB-06
09.05.15	C	JFMIP SR-02-01, req. PMD-09 was replaced by FSIO OFFM-N0-0106, req. PME-06
09.05.16	C	JFMIP SR-02-01, req. PMD-10 was replaced by FSIO OFFM-N0-0106, req. FBC-01
09.05.17	C	JFMIP SR-02-01, req. PMD-11 was replaced by FSIO OFFM-N0-0106, req. FBA-09
09.05.18	C	JFMIP SR-02-01, req. PMD-12 was replaced by FSIO OFFM-N0-0106, req. FBB-01
09.05.19	C	JFMIP SR-02-01, req. PMD-14 was replaced by FSIO OFFM-N0-0106, req. PME-10
09.05.20	C	JFMIP SR-02- 01, req. PMD- 15 was replaced by FSIO OFFM-N0-0106, req. PME-04
09.05.21	D	Version 5 - This requirement deleted
09.05.22	D	Version 5 - This requirement deleted
09.05.23	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FBB-04 was added. This requirement was derived from the 2001, requirement PMD-03.
09.05.24	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FBC-02 was added. This requirement was derived from the 2001, PMD-10.
09.05.25	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FBC-03 was added. This requirement was derived from the 2001, PMD-10
09.05.26	A	Located additional guidance to support the requirement: DoDFMR, Volume 2, Chapter 2, Add. 2 D2b
09.05.27	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FBC-04 was added. This requirement was derived from 2001, PMD-10
09.05.28	A	Located additional guidance to support the requirement: DoDFMR, Volume 2, Chapter 2, Add. 2 D2d
09.05.29	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FBC-05 was added. This requirement was derived from the 2001, PMD-10
09.05.30	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FBC-06 was added. This



Req. ID	Change Type	Reason for Change
		requirement was derived from the 2001, PMD-10
09.05.31	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PME-03 was added
09.05.32	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PME-05 was added
09.05.33	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PME-08 was added
09.05.34	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. PME-09 was added
09.05.35	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FBA-05 was added
09.05.36	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FBA-06 was added
09.05.37	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. FBB-05 was added
09.06.01	C	DoDFMR, Volume 2, Chapter 2, Add. 2 D10a is the source reference
09.06.02	C	DoDFMR, Volume 2, Chapter 2, Add. 2 D10c is the source reference
09.06.03	C	DoDFMR, Volume 2, Chapter 2, Add. 2 D10b is the source reference
09.06.04	C	DoDFMR, Volume 2, Chapter 2, Add. 2 D10d is the source reference
09.06.05	C	DoDFMR, Volume 2, Chapter 2, Add. 2 D11d is the source reference
09.06.06	C	DoDFMR, Volume 2, Chapter 2, Add. 2 D2g is the source reference
09.06.07	C	DoDFMR, Volume 2, Chapter 2, Add. 2 D10e is the source reference
09.06.08	C	DoDFMR, Volume 2, Chapter 2, Add. 2 D10g is the source reference
09.06.11	A	Located additional guidance to support the requirement: DoDFMR, Volume 2, Chapter 2, Add. 2 D10f
09.06.12	A	Located additional guidance to support the requirement: DoDFMR, Volume 2, Chapter 2, Add. 2 D10h
09.06.13	A	Located additional guidance to support the requirement: DoDFMR, Volume 2, Chapter 2, Add. 2 D10i
09.06.14	A	Located additional guidance to support the requirement: DoDFMR, Volume 2, Chapter 2, Add. 2 D2e
09.06.15	A	Located additional guidance to support the requirement: DoDFMR, Volume 2, Chapter 2, Add. 2 D2f

Req. ID	Change Type	Reason for Change
09.06.16	A	JFMIP SR-02-02, 48 & 49 was added
09.06.17	A	JFMIP SR-02-02, 49 was added
09.06.18	A	JFMIP SR-02-02, 49 was added
09.06.19	A	JFMIP SR-02-02, 49 was added
09.06.20	A	JFMIP SR-02-02, 49 was added
09.06.21	A	JFMIP SR-02-02, 49 was added
09.06.22	A	JFMIP SR-02-02, 63 was added
11.01.11	C	Updated guidance: JFMIP SR-99-8, 23, OMB Circular A-11, OMB Circular A-34, SFFAS No. 2 was added to New Sources
11.02.01	C	Updated guidance:JFMIP SR-99-8, 24 was added to New Sources
11.02.20	A	JFMIP SR-99-8, 26 was added
11.02.21	A	JFMIP SR-99-8, 26 was added
11.04.03	C	Updated guidance:JFMIP SR-99-8, 31 was added to New Sources
11.04.15	A	JFMIP SR-99-8, 32 was added
11.05.03	C	Updated guidance: JFMIP SR-99-8, 39 was added to New Sources; Broke requirement up into two different requirements. See requirement 11.05.06
11.05.04	C	Updated guidance: JFMIP SR-99-8, 40 was added to New Sources; Broke this requirement up into two different requirements. See requirement 11.05.07
11.05.05	C	Updated guidance: JFMIP SR-99-8, 40 was added to New Sources; Broke this requirement up into two different requirements. See requirement 11.05.08
11.05.06	A	JFMIP SR-99-8, 40 was added
11.05.07	A	JFMIP SR-99-8, 40 was added
11.05.08	A	JFMIP SR-99-8, 40 was added
11.06.01	C	Updated guidance: JFMIP SR-99-8, 41 was added to New Sources
11.06.02	C	Updated guidance: JFMIP SR-99-8, 41 was added to New Sources

Req. ID	Change Type	Reason for Change
11.06.03	C	Updated guidance: JFMIP SR-99-8, 41 was added to New Sources
11.06.04	C	Updated guidance: JFMIP SR-99-8, 41 was added to New Sources
11.06.05	C	Updated guidance: JFMIP SR-99-8, 41 was added to New Sources
11.06.08	C	Updated guidance: JFMIP SR-99-8, 43, OMB Circular A-11, OMB Circular A-34, SFFAS No. 2 was added to New Sources
11.06.18	A	JFMIP SR-99-8, 42 was added
11.06.19	A	JFMIP SR-99-8, 42 was added
11.06.20	A	JFMIP SR-99-8, 42 was added
11.06.21	A	JFMIP SR-99-8, 42 was added
11.06.22	A	JFMIP SR-99-8, 42 was added
11.06.23	A	JFMIP SR-99-8, 42 was added
11.06.24	A	JFMIP SR-99-8, 42 was added
11.06.25	A	JFMIP SR-99-8, 43 was added
11.06.26	A	JFMIP SR-99-8, 43 was added
11.07.07	C	Updated guidance: JFMIP SR-99-8, 45 was added to New Sources
11.07.14	A	JFMIP SR-99-8, 46 was added
11.07.15	A	JFMIP SR-99-8, 46 was added
11.07.16	A	JFMIP SR-99-8, 46 was added
11.09.14	A	JFMIP SR-99-8, 30 was added
11.10.04	C	Updated guidance: JFMIP SR-99-8, 56 was added to New Sources
11.10.10	A	JFMIP SR-99-8, 32 was added
11.11.03	C	Updated guidance: JFMIP SR-99-8, 57 was added to New Sources
11.11.08	C	Updated guidance: JFMIP SR-99-8, 58-59 was added to New Sources
11.12.01	C	Updated guidance: JFMIP SR-99-8, 58-59 was added to New Sources

Req. ID	Change Type	Reason for Change
11.12.02	C	Updated guidance: SFFAS-2, 22; DoDFMR, Volume 12, Chapter 4, 040202 A was added to New Sources
11.12.03	C	Updated guidance: SFFAS-2, 25; DoDFMR, Volume 12, Chapter 4, 040202 C 1 was added to New Sources
11.12.05	C	Updated guidance: SFFAS-2, 30; DoDFMR, Volume 12, Chapter 4, 040202 D was added to New Sources
11.12.06	C	Updated guidance: SFFAS-18, 9; DoDFMR, Volume 12, Chapter 4, 040202 D 2 was added to New Sources
11.12.07	C	Updated guidance: SFFAS-18, 9; DoDFMR, Volume 12, Chapter 4, 040202 D 2 was added to New Sources
11.12.12	C	Updated guidance: SFFAS-2, 39; DoDFMR, Volume 12, Chapter 4, 040202 G 1 was added to New Sources
11.12.15	C	Updated guidance: SFFAS-2, 48; DoDFMR, Volume 12, Chapter 4, 040202 I 3 was added to New Sources
11.12.17	C	Updated guidance: SFFAS-2, 59; DoDFMR, Volume 12, Chapter 4, 040202 L 2 was added to New Sources
11.12.18	A	DoDFMR, Volume 12, Chapter 4, 040202 E 3 was added
11.12.19	A	SFFAS-2, 46; DoDFMR, Volume 12, Chapter 4, 040202 I 1 was added
11.12.20	A	SFFAS-2, 57; DoDFMR, Volume 12, Chapter 4, 040202 L was added
11.13.22	A	JFMIP SR-99-8, 36 was added
11.13.23	A	JFMIP SR-99-8, 36 was added
11.14.01	C	Updated guidance: SFFAS-2, 56; DoDFMR, Volume 12, Chapter 4, 040202 K was added to New Sources
11.14.02	D	Version 5 - This requirement deleted
11.14.03	A	JFMIP SR-99-8, 61 was added
11.14.04	A	JFMIP SR-99-8, 61 was added
12.01.07	C	Updated guidance: JFMIP SR-00-01, 23 was added to New Sources
12.01.16	A	JFMIP SR-00-01, 10 was added

Req. ID	Change Type	Reason for Change
12.01.17	A	JFMIP SR-00-01, 10 was added
12.01.18	A	JFMIP SR-00-01, 11 was added
12.01.19	A	JFMIP SR-00-01, 12 was added
12.01.20	A	JFMIP SR-00-01, 12 was added
12.01.21	A	JFMIP SR-00-01, 12 was added
12.01.22	A	JFMIP SR-00-01, 12 was added
12.01.23	A	JFMIP SR-00-01, 13 was added
12.01.24	A	JFMIP SR-00-01, 13 was added
12.01.25	A	JFMIP SR-00-01, 13 was added
12.01.26	A	JFMIP SR-00-01, 13 was added
12.01.27	A	JFMIP SR-00-01, 13 was added
12.01.28	A	JFMIP SR-00-01, 13 was added
12.01.29	A	JFMIP SR-00-01, 13 was added
12.01.30	A	JFMIP SR-00-01, 13 was added
12.01.31	A	JFMIP SR-00-01, 13 was added
12.01.32	A	JFMIP SR-00-01, 14 was added
12.01.33	A	JFMIP SR-00-01, 14 was added
12.01.34	A	JFMIP SR-00-01, 15 was added
12.01.35	A	JFMIP SR-00-01, 15 was added
12.01.36	A	JFMIP SR-00-01, 15 was added
12.01.37	A	JFMIP SR-00-01, 14 was added
12.01.38	A	JFMIP SR-00-01, 16 was added
12.01.39	A	JFMIP SR-00-01, 17 was added

Req. ID	Change Type	Reason for Change
12.01.40	A	JFMIP SR-00-01, 20 was added
12.01.41	A	JFMIP SR-00-01, 23 was added
12.01.42	A	JFMIP SR-00-01, 23 was added
12.01.43	A	JFMIP SR-02-02, 23 & 24 was added
12.02.05	C	Updated guidance: JFMIP SR-00-01, 25 was added to New Sources
12.02.06	C	Updated guidance: JFMIP SR-00-01, 25 was added to New Sources
12.02.07	C	Updated guidance: JFMIP SR-00-01, 25 was added to New Sources
12.02.26	C	Updated guidance: JFMIP SR-00-01, 30 was added to New Sources
12.03.01	C	Updated guidance: JFMIP SR-00-01, 31 was added to New Sources
12.03.02	C	Updated guidance: JFMIP SR-00-01, 31 was added to New Sources
12.03.03	C	Updated guidance: JFMIP SR-00-01, 31 was added to New Sources
12.04.10	C	Updated guidance: JFMIP SR-00-01, 33 was added to New Sources
12.04.19	C	Updated guidance: JFMIP SR-00-01, 35 was added to New Sources
12.05.01	C	Updated guidance: JFMIP SR-00-01, 37 was added to New Sources
12.05.06	C	Updated guidance: JFMIP SR-00-01, 38 was added to New Sources
12.05.07	C	Updated guidance: JFMIP SR-00-01, 38 was added to New Sources
12.05.08	C	Updated guidance: JFMIP SR-00-01, 38 was added to New Sources
12.05.09	C	Updated guidance: JFMIP SR-00-01, 37 was added to New Sources
12.06.06	C	Updated guidance: JFMIP SR-00-01, 42 was added to New Sources
12.06.08	C	Updated guidance: JFMIP SR-00-01, 42 was added to New Sources
12.06.15	C	Updated guidance: JFMIP SR-00-01, 39 was added to New Sources
12.09.03	C	Updated guidance: JFMIP SR-00-01, 48 was added to New Sources
12.10.05	C	Updated guidance: JFMIP SR-00-01, 49 was added to New Sources

Req. ID	Change Type	Reason for Change
12.11.10	C	Updated guidance: JFMIP SR-00-01, 53 was added to New Sources
12.11.22	C	Updated guidance: JFMIP SR-00-01, 54 was added to New Sources
12.12.02	C	Updated guidance: SFFAS-2, 24; DoDFMR, Volume 12, Chapter 4, 040202C was added to New Sources
12.12.03	C	Updated guidance: SFFAS-2, 25; DoDFMR, Volume 12, Chapter 4, 040202C1 was added to New Sources
12.12.06	C	Updated guidance: SFFAS-2, 32; DoDFMR, Volume 12, Chapter 4, 040202D2 was added to New Sources
12.12.11	C	Updated guidance: SFFAS-2, 39; DoDFMR, Volume 12, Chapter 4, 040202G1 was added to New Sources
12.12.16	C	Updated guidance: SFFAS-2, 57; DoDFMR, Volume 12, Chapter 4, 040202L was added to New Sources
12.12.17	A	SFFAS-2, 59; DoDFMR, Volume 12, Chapter 4, 040202L2 was added
12.12.18	A	SFFAS-2, 60; DoDFMR, Volume 12, Chapter 4, 040202L3 was added
12.12.19	A	SFFAS-18, 10; DoDFMR, Volume 4, Chapter 16, Appdx A-9, F7 was added
12.13.04	A	DoDFMR, Volume 6B, Chapter 10, 101001B3 was added
12.13.05	A	DoDFMR, Volume 6B, Chapter 10, 101019 was added
12.13.06	A	DoDFMR, Volume 6B, Chapter 10, 101019A was added
12.13.07	A	DoDFMR, Volume 6B, Chapter 10, 101019C was added
12.13.08	A	DoDFMR, Volume 6B, Chapter 10, 101019D was added
12.13.09	A	DoDFMR, Volume 6B, Chapter 10, 101019D was added
12.13.10	A	DoDFMR, Volume 6B, Chapter 10, 101021 was added
12.13.11	A	DoDFMR, Volume 6B, Chapter 10, 101022 was added
12.13.12	A	DoDFMR, Volume 6B, Chapter 10, 101025 was added
12.13.13	A	DoDFMR, Volume 6B, Chapter 10, 101028 was added
12.13.14	A	DoDFMR, Volume 6B, Chapter 10, 101028 was added

Req. ID	Change Type	Reason for Change
12.13.15	A	DoDFMR, Volume 6B, Chapter 10, 101035B was added
13.01.05	C	Updated guidance: JFMIP SR-00-3, 14, DoDFMR, Volume 12, Chapter 5, 050205 was added to New Sources
13.01.06	C	Updated guidance: JFMIP SR-00-3, 14, DoDFMR, Volume 12, Chapter 5 was added to New Sources
13.03.04	C	Updated guidance: JFMIP SR-00-3, 18 & 20; DoDFMR, Volume 12, Chapter 5 was added to New Sources
13.03.05	C	Updated guidance: JFMIP SR-00-3, 20; DoDFMR, Volume 12, Chapter 5 was added to New Sources
13.03.06	C	Updated guidance: JFMIP SR-00-3, 18, DoDFMR, Volume 12, Chapter 5 was added to New Sources
13.04.06	C	Updated guidance: JFMIP SR-00-3, 24; DoDFMR, Volume 12, Chapter 5 was added to New Sources
13.04.09	C	Updated guidance: JFMIP SR-00-3, 21; DoDFMR, Volume 12, Chapter 5 was added to New Sources
13.05.06	C	Updated guidance: JFMIP SR-00-3, 25; DoDFMR, Volume 12, Chapter 5 was added to New Sources
13.05.07	C	Updated guidance: JFMIP SR-00-3, 25; DoDFMR, Volume 12, Chapter 5 was added to New Sources
13.05.08	C	Updated guidance: JFMIP SR-00-3, 25; DoDFMR, Volume 12, Chapter 5 was added to New Sources
13.06.07	C	Updated guidance: JFMIP SR-00-3, 32; DoDFMR, Volume 12, Chapter 5 was added to New Sources
13.08.09	C	Updated guidance: JFMIP SR-00-3, 36; DoDFMR, Volume 12, Chapter 5 was added to New Sources
10.01.14	C	Updated guidance: JFTR Volume 1 added to New Sources
14.01.01	C	JFMIP SR-02-01, req. CFB-33 was replaced by FSIO OFFM-N0-0106, req. SME-01
14.01.03	C	JFMIP SR-02-01, req. TI-06 was replaced by FSIO OFFM-N0-0106, req. TLI-08
14.01.04	C	JFMIP SR-02-01, req. TI-04 was replaced by FSIO OFFM-N0-0106, req. TLI-06



Req. ID	Change Type	Reason for Change
14.01.05	C	JFMIP SR-02-01, req. GLC-03 was replaced by FSIO OFFM-N0-0106, req. SMC-07
14.01.07	C	JFMIP SR-02-01, req. TI-05 was replaced by FSIO OFFM-N0-0106, req. TLI-07
14.01.09	C	JFMIP SR-02-01, req. CFB-35 was replaced by FSIO OFFM-N0-0106, req. SME-02
14.01.14	C	JFMIP SR-02-01, req. CFB-15 was replaced by FSIO OFFM-N0-0106, req. SMB-13
14.01.15	D	Version 5 - This requirement deleted
14.01.20	C	DoDFMR, Volume 6, Chapter 2, 020203B2 was replaced by DoDFMR, Volume 6A, Chapter 2, 020203, B.2.
14.01.21	C	DoDFMR, Volume 6, Chapter 2, 020203B was replaced by DoDFMR, Volume 6A, Chapter 2, 020203, B.4.
14.01.25	C	JFMIP SR-02-01, req. GLC-01 was replaced by FSIO OFFM-N0-0106, req. GLE-02
14.01.26	C	JFMIP SR-02-01, req. TD-01 was replaced by FSIO OFFM-N0-0106, req. TLD-01
14.01.28	C	Updated guidance: DoDFMR, Volume 6A, Chapter 2, 020203, B.3 replaces DoDFMR, Volume 6, Chapter 2, 020203 B. 1.
14.01.29	D	Version 5 - This requirement deleted
14.01.30	C	JFMIP SR-02-01, req. CFB-17 was replaced by FSIO OFFM-N0-0106, req. SMB-06
14.01.31	C	JFMIP SR-02-01, req. CFB-16 was replaced by FSIO OFFM-N0-0106, req. SMB-12
14.01.32	C	JFMIP SR-02-01, req. CFA-13 was replaced by FSIO OFFM-N0-0106, req. SMB-30
14.01.33	C	OMB Circular A-127, 7B was replaced by OMB Circular A-127, 7B
14.01.34	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. GLE-03 was added
14.01.35	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. GLG-08 was added
14.01.36	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. SMB-31 was added
14.01.37	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. SME-05 was added
14.01.38	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. TLD-04 was added
14.01.39	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. SMB-20 was added
14.01.40	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. SMB-22 was added

Req. ID	Change Type	Reason for Change
14.01.41	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. SMB-24 was added
14.01.42	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. SMB-35 was added
14.01.43	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. SME-03 was added
14.01.44	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. TLD-02 was added
14.01.45	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. TLD-06 was added
14.01.46	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. SMB-01 was added
14.01.47	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. SMB-02 was added
14.01.48	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. SMB-03 was added
14.01.49	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. SMB-04 was added
14.01.50	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. SMB-05 was added
14.01.51	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. SMB-07 was added
14.01.52	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. SMB-08 was added
14.01.53	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. SMB-09 was added
14.01.54	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. SMB-11 was added
14.01.55	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. SMB-14 was added
14.01.56	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. SMB-15 was added
14.01.57	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. SMB-17 was added
14.01.58	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. SMB-18 was added
14.01.59	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. SMB-23 was added
14.01.60	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. SMB-25 was added
14.01.61	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. SMB-27 was added
14.01.62	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. SMB-29 was added
14.01.63	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. SMB-36 was added

Req. ID	Change Type	Reason for Change
14.02.01	C	JFMIP SR-02-01, req. TI-08 was replaced by FSIO OFFM-N0-0106, req. TLI-09
14.02.02	C	JFMIP SR-02-01, req. TD-04 was replaced by FSIO OFFM-N0-0106, req. TLD-05
14.02.03	C	JFMIP SR-02-01, req. TI-01 was replaced by FSIO OFFM-N0-0106, req. TLI-01
14.02.04	D	Version 5 - This requirement deleted
14.02.09	C	JFMIP SR-02-01, req. TD-02 was replaced by FSIO OFFM-N0-0106, req. TLD-03
14.02.11	C	OMB Circular A-127, 7H was replaced by OMB Circular A-127, 7H
14.02.16	C	OMB Circular A-127, 8A was replaced by OMB Circular A-127, 8A
14.02.42	D	Version 5 - This requirement deleted
14.02.43	D	Version 5 - This requirement deleted
14.02.45	D	Version 5 - This requirement deleted
14.02.46	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. TLH-01 was added
14.02.47	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. TLH-04 was added
14.02.48	D	Version 5 - This requirement deleted
14.02.49	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. TLH-03 was added
14.02.50	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. TLE-05 was added
14.02.51	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. TLI-12 was added
14.02.52	A	OMB CircularA-127, 7I was added as a new source reference
14.02.53	A	OMB CircularA-127, 7L was added as a new source reference
14.02.54	A	OMB CircularA-127, 8A was added as a new source reference
14.02.55	A	OMB CircularA-127, 8A was added as a new source reference
14.02.56	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. TLF-01 was added
14.02.57	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. TLF-02 was added
14.02.58	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. TLF-03 was added

Req. ID	Change Type	Reason for Change
14.02.59	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. TLK-01 was added
14.02.60	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. TLK-02 was added
14.02.61	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. TLK-03 was added
14.02.62	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. TLK-04 was added
14.02.63	A	JFMIP SR-02-01 was replaced by JFMIP SR 03-02, req. TLK-05 was added
14.03.02	D	Version 5 - This requirement deleted
14.03.03	D	Version 5 - This requirement deleted
14.03.05	D	Version 5 - This requirement deleted
14.03.07	D	Version 5 - This requirement deleted
14.03.08	D	Version 5 - This requirement deleted
14.03.09	D	Version 5 - This requirement deleted
14.03.11	D	Version 5 - This requirement deleted
14.03.12	D	Version 5 - This requirement deleted
14.03.21	C	OMB Circular A-127, 8A is the source reference
14.03.25	D	Version 5 - This requirement deleted
14.04.01	A	DoDD 8500.1, 4.2 was added as a new source reference.
14.04.02	A	DoDD 8500.1, 4.8 was added as a new source reference.
14.04.03	A	DoDD 8500.1, 4.8.1 was added as a new source reference.
14.04.04	A	DoDD 8500.1, 4.8.2 was added as a new source reference.
14.04.05	A	DoDD 8500.1, 4.9-4.9.2 was added as a new source reference.
14.04.06	A	DoDD 8500.1, 4.10 was added as a new source reference.
14.04.07	A	DoDD 8500.1, 4.12 was added as a new source reference.
14.04.08	A	DoDD 8500.1, 4.13 was added as a new source reference along with Dodd Instruction 5200.40, 6.3

Req. ID	Change Type	Reason for Change
14.04.09	A	DoDD 8500.1, 4.15 was added as a new source reference.
14.04.10	A	DoDD 8500.1, 4.2 was added as a new source reference along with NSTISSP No. 11, Revisited Fact Sheet (5)
15.04.09	A	JFMIP SR-99-14, 20 was added
15.06.11	A	JFMIP SR-99-14, 20 was added
15.06.12	A	JFMIP SR-99-14, 20 was added
15.06.13	A	JFMIP SR-99-14, 20 was added
15.06.14	A	JFMIP SR-99-14, 20 was added
15.06.15	A	JFMIP SR-99-14, 20 was added
15.06.16	A	JFMIP SR-99-14, 20 was added
15.06.17	A	JFMIP SR-99-14, 20 was added
15.06.18	A	JFMIP SR-99-14, 20 was added
16.01.04	C	Updated guidance: JFMIP SR-01-01, 14, 36, & 42 was added to New Sources
16.01.13	D	Version 5 - This requirement deleted
16.02.11	C	Updated guidance: JFMIP SR-01-01, 16 & 46 was added to New Sources
16.02.36	C	Updated guidance: JFMIP SR-01-01, 17 was added to New Sources
16.02.50	A	JFMIP SR-01-01, 18 was added
16.02.51	A	JFMIP SR-01-01, 18 was added
16.02.52	A	JFMIP SR-01-01, 19 was added
16.02.53	A	JFMIP SR-01-01, 23 was added
16.02.54	A	JFMIP SR-01-01, 23 was added
16.02.55	A	JFMIP SR-01-01, 24 was added
16.02.56	A	JFMIP SR-01-01, 24 was added
16.02.57	A	JFMIP SR-01-01, 24 was added

Req. ID	Change Type	Reason for Change
16.02.58	A	JFMIP SR-01-01, 24 was added
16.02.59	A	JFMIP SR-01-01, 24 was added
16.02.60	A	JFMIP SR-01-01, 24 was added
16.02.61	A	JFMIP SR-01-01, 24 was added
16.02.62	A	JFMIP SR-01-01, 24 was added
16.02.63	A	JFMIP SR-01-01, 24 was added
16.02.64	A	JFMIP SR-01-01, 24 was added
16.02.65	A	JFMIP SR-01-01, 24 was added
16.02.66	A	JFMIP SR-01-01, 24 was added
16.02.67	A	JFMIP SR-01-01, 24 was added
16.02.68	A	JFMIP SR-01-01, 24 was added
16.02.69	A	JFMIP SR-01-01, 24 was added
16.02.70	A	JFMIP SR-01-01, 24 was added
16.02.71	A	JFMIP SR-01-01, 24 was added
16.02.72	A	JFMIP SR-01-01, 24 was added
16.02.73	A	JFMIP SR-01-01, 24 was added
16.02.74	A	JFMIP SR-01-01, 24 was added
16.02.75	A	JFMIP SR-01-01, 24 was added
16.02.76	A	JFMIP SR-01-01, 25 was added
16.02.77	A	JFMIP SR-01-01, 25 was added
16.02.78	A	JFMIP SR-01-01, 25 was added
16.02.79	A	JFMIP SR-01-01, 25 was added
16.02.80	A	JFMIP SR-01-01, 25 was added

Req. ID	Change Type	Reason for Change
16.02.81	A	JFMIP SR-01-01, 25 was added
16.02.82	A	JFMIP SR-01-01, 25 was added
16.02.83	A	JFMIP SR-01-01, 25 was added
16.02.84	A	JFMIP SR-01-01, 25 was added
16.02.85	A	JFMIP SR-01-01, 26 was added
16.02.86	A	JFMIP SR-01-01, 26 was added
16.02.87	A	JFMIP SR-01-01, 26 was added
16.02.88	A	JFMIP SR-01-01, 26 was added
16.02.89	A	JFMIP SR-01-01, 26 was added
16.02.90	A	JFMIP SR-01-01, 26 was added
16.02.91	A	JFMIP SR-01-01, 26 was added
16.02.92	A	JFMIP SR-01-01, 26 was added
16.02.93	A	JFMIP SR-01-01, 26-27 was added
16.02.94	A	JFMIP SR-01-01, 27 was added
16.02.95	A	JFMIP SR-01-01, 27 was added
16.02.96	A	JFMIP SR-01-01, 27 was added
16.02.97	A	JFMIP SR-01-01, 27 was added
16.02.98	A	JFMIP SR-01-01, 27 was added
16.02.99	A	JFMIP SR-01-01, 27 was added
16.02.100	A	JFMIP SR-01-01, 27 was added
16.02.101	A	JFMIP SR-01-01, 28 was added
16.02.102	A	JFMIP SR-01-01, 28 was added
16.02.103	A	JFMIP SR-01-01, 28 was added

Req. ID	Change Type	Reason for Change
16.02.104	A	JFMIP SR-01-01, 28 was added
16.02.105	A	JFMIP SR-01-01, 28 was added
16.02.106	A	JFMIP SR-01-01, 28 was added
16.02.107	A	JFMIP SR-01-01, 28 was added
16.02.108	A	JFMIP SR-01-01, 28 was added
16.02.109	A	JFMIP SR-01-01, 28 was added
16.02.110	A	JFMIP SR-01-01, 28 was added
16.02.111	A	JFMIP SR-01-01, 29 was added
16.02.112	A	JFMIP SR-01-01, 29 was added
16.02.113	A	JFMIP SR-01-01, 29 was added
16.02.114	A	JFMIP SR-01-01, 29 was added
16.02.115	A	JFMIP SR-01-01, 29 was added
16.02.116	A	JFMIP SR-01-01, 29 was added
16.02.117	A	JFMIP SR-01-01, 29 was added
16.02.118	A	JFMIP SR-01-01, 29 was added
16.02.119	A	JFMIP SR-01-01, 29 was added
16.02.120	A	JFMIP SR-01-01, 30 was added
16.02.121	A	JFMIP SR-01-01, 30 was added
16.02.122	A	JFMIP SR-01-01, 30 was added
16.02.123	A	JFMIP SR-01-01, 31 was added
16.02.124	A	JFMIP SR-01-01, 31 was added
16.02.125	A	JFMIP SR-01-01, 31 was added
16.02.126	A	JFMIP SR-01-01, 31 was added



Req. ID	Change Type	Reason for Change
16.02.127	A	JFMIP SR-01-01, 31 was added
16.02.128	A	JFMIP SR-01-01, 31 was added
16.02.129	A	JFMIP SR-01-01, 31 was added
16.02.130	A	JFMIP SR-01-01, 31 was added
16.02.131	A	JFMIP SR-01-01, 31 was added
16.02.132	A	JFMIP SR-01-01, 32 was added
16.02.133	A	JFMIP SR-01-01, 32 was added
16.02.134	A	JFMIP SR-01-01, 32 was added
16.02.135	A	JFMIP SR-01-01, 32 was added
16.02.136	A	JFMIP SR-01-01, 38 was added
16.02.137	A	JFMIP SR-01-01, 39 was added
16.02.138	A	JFMIP SR-01-01, 39 was added
16.02.139	A	JFMIP SR-01-01, 40 was added
16.02.140	A	JFMIP SR-01-01, 40 was added
16.02.141	A	JFMIP SR-01-01, 40 was added
16.02.142	A	JFMIP SR-01-01, 40 was added
16.02.143	A	JFMIP SR-01-01, 40 was added
16.02.144	A	JFMIP SR-01-01, 40 was added
16.02.145	A	JFMIP SR-01-01, 41 was added
16.02.146	A	JFMIP SR-01-01, 41 was added
16.02.147	A	JFMIP SR-01-01, 41 was added
16.02.148	A	JFMIP SR-01-01, 46 was added
16.03.08	A	JFMIP SR-01-01, 36 was added

Req. ID	Change Type	Reason for Change
16.03.09	A	JFMIP SR-01-01, 23 was added
16.03.10	A	JFMIP SR-01-01, 23 was added
16.03.11	A	JFMIP SR-01-01, 23 was added
16.03.12	A	JFMIP SR-01-01, 23 was added
16.03.13	A	JFMIP SR-01-01, 27 was added
16.03.14	A	JFMIP SR-01-01, 27 was added
16.03.15	A	JFMIP SR-01-01, 32 was added
16.03.16	A	JFMIP SR-01-01, 33 was added
16.03.17	A	JFMIP SR-01-01, 33 was added
16.03.18	A	JFMIP SR-01-01, 34 was added
16.03.19	A	JFMIP SR-01-01, 34 was added
16.03.20	A	JFMIP SR-01-01, 34 was added
16.03.21	A	JFMIP SR-01-01, 34 was added
16.03.22	A	JFMIP SR-01-01, 34 was added
16.03.23	A	JFMIP SR-01-01, 34 was added
16.03.24	A	JFMIP SR-01-01, 34 was added
16.03.25	A	JFMIP SR-01-01, 34 was added
16.03.26	A	JFMIP SR-01-01, 34 was added
16.03.27	A	JFMIP SR-01-01, 35 was added
16.03.28	A	JFMIP SR-01-01, 35 was added
16.03.29	A	JFMIP SR-01-01, 36 was added
16.03.30	A	JFMIP SR-01-01, 36 was added
16.03.31	A	JFMIP SR-01-01, 36 was added

Req. ID	Change Type	Reason for Change
16.03.32	A	JFMIP SR-01-01, 36 was added
16.03.33	A	JFMIP SR-01-01, 39 was added
16.03.34	A	JFMIP SR-01-01, 39 was added
16.03.35	A	JFMIP SR-01-01, 39 was added
16.03.36	A	JFMIP SR-01-01, 39 was added
16.03.37	A	JFMIP SR-01-01, 39 was added
16.03.38	A	JFMIP SR-01-01, 40 was added
16.03.39	A	JFMIP SR-01-01, 40 was added
16.03.40	A	JFMIP SR-01-01, 40 was added
16.03.41	A	JFMIP SR-01-01, 40 was added
16.03.42	A	JFMIP SR-01-01, 40 was added
16.04.03	C	Updated guidance: JFMIP SR-01-01, 37-38 was added to New Sources
16.04.13	A	JFMIP SR-01-01, 29 was added
16.04.15	A	JFMIP SR-01-01, 19 was added
16.04.16	A	JFMIP SR-01-01, 19 was added
16.04.17	A	JFMIP SR-01-01, 19 was added
16.04.18	A	JFMIP SR-01-01, 19 was added
16.04.19	A	JFMIP SR-01-01, 19 was added
16.04.20	A	JFMIP SR-01-01, 19 was added
16.04.21	A	JFMIP SR-01-01, 19 was added
16.04.22	A	JFMIP SR-01-01, 19 was added
16.04.23	A	JFMIP SR-01-01, 20 was added
16.04.24	A	JFMIP SR-01-01, 20 was added

Req. ID	Change Type	Reason for Change
16.04.25	A	JFMIP SR-01-01, 20 was added
16.04.26	A	JFMIP SR-01-01, 21 was added
16.04.27	A	JFMIP SR-01-01, 21 was added
16.04.28	A	JFMIP SR-01-01, 21 was added
16.04.29	A	JFMIP SR-01-01, 21 was added
16.04.30	A	JFMIP SR-01-01, 21 was added
16.04.31	A	JFMIP SR-01-01, 21 was added
16.04.32	A	JFMIP SR-01-01, 21 was added
16.04.33	A	JFMIP SR-01-01, 21 was added
16.04.34	A	JFMIP SR-01-01, 21 was added
16.04.35	A	JFMIP SR-01-01, 22 was added
16.04.36	A	JFMIP SR-01-01, 22 was added
16.04.37	A	JFMIP SR-01-01, 22 was added
16.04.38	A	JFMIP SR-01-01, 22 was added
16.04.39	A	JFMIP SR-01-01, 22 was added
16.04.40	A	JFMIP SR-01-01, 22 was added
16.04.41	A	JFMIP SR-01-01, 22 was added
16.04.42	A	JFMIP SR-01-01, 22 was added
16.04.43	A	JFMIP SR-01-01, 22 was added
16.04.44	A	JFMIP SR-01-01, 22 was added
16.04.45	A	JFMIP SR-01-01, 22 was added
16.04.46	A	JFMIP SR-01-01, 22 was added
16.04.47	A	JFMIP SR-01-01, 22 was added

Req. ID	Change Type	Reason for Change
16.04.48	A	JFMIP SR-01-01, 25 was added
16.04.49	A	JFMIP SR-01-01, 25 was added
16.04.50	A	JFMIP SR-01-01, 25 was added
16.04.51	A	JFMIP SR-01-01, 25 was added
16.04.52	A	JFMIP SR-01-01, 27 was added
16.04.53	A	JFMIP SR-01-01, 27 was added
16.04.54	A	JFMIP SR-01-01, 27 was added
16.04.55	A	JFMIP SR-01-01, 27 was added
16.04.56	A	JFMIP SR-01-01, 27 was added
16.04.57	A	JFMIP SR-01-01, 27 was added
16.04.58	A	JFMIP SR-01-01, 27 was added
16.04.59	A	JFMIP SR-01-01, 27 was added
16.04.60	A	JFMIP SR-01-01, 28 was added
16.04.61	A	JFMIP SR-01-01, 28 was added
16.04.62	A	JFMIP SR-01-01, 28 was added
16.04.63	A	JFMIP SR-01-01, 28 was added
16.04.64	A	JFMIP SR-01-01, 31 was added
16.04.65	A	JFMIP SR-01-01, 31 was added
16.04.66	A	JFMIP SR-01-01, 31 was added
16.04.67	A	JFMIP SR-01-01, 32 was added
16.04.68	A	JFMIP SR-01-01, 32 was added
16.04.69	A	JFMIP SR-01-01, 32 was added
16.04.70	A	JFMIP SR-01-01, 32 was added

Req. ID	Change Type	Reason for Change
16.04.71	A	JFMIP SR-01-01, 32 was added
16.04.72	A	JFMIP SR-01-01, 32 was added
16.04.73	A	JFMIP SR-01-01, 32 was added
16.04.74	A	JFMIP SR-01-01, 32 was added
16.04.75	A	JFMIP SR-01-01, 32 was added
16.04.76	A	JFMIP SR-01-01, 33 was added
16.04.77	A	JFMIP SR-01-01, 38 was added
16.04.78	A	JFMIP SR-01-01, 46 was added
16.04.79	A	JFMIP SR-01-01, 47 was added
16.04.80	A	JFMIP SR-01-01, 46 was added
16.04.81	A	JFMIP SR-01-01, 46 was added
16.04.82	A	JFMIP SR-01-01, 46 was added
16.04.83	A	JFMIP SR-01-01, 46 was added
16.04.84	A	JFMIP SR-01-01, 46 was added
16.05.01	A	JFMIP SR-01-01, 20 was added
16.05.02	A	JFMIP SR-01-01, 20 was added
16.05.03	A	JFMIP SR-01-01, 20 was added
16.05.04	A	JFMIP SR-01-01, 20 was added
16.06.01	A	JFMIP SR-01-01, 36 was added
16.06.02	A	JFMIP SR-01-01, 37 was added
16.06.03	A	JFMIP SR-01-01, 37 was added
16.06.04	A	JFMIP SR-01-01, 37 was added
16.06.05	A	JFMIP SR-01-01, 37 was added

Req. ID	Change Type	Reason for Change
16.07.01	A	JFMIP SR-01-01, 39 was added
16.07.02	A	JFMIP SR-01-01, 39 was added
16.07.03	A	JFMIP SR-01-01, 39 was added
16.07.04	A	JFMIP SR-01-01, 39 was added
16.07.05	A	JFMIP SR-01-01, 39 was added
16.07.06	A	JFMIP SR-01-01, 39 was added
16.07.07	A	JFMIP SR-01-01, 39 was added
16.07.08	A	JFMIP SR-01-01, 39 was added
16.08.01	A	JFMIP SR-01-01, 41 was added
16.08.02	A	JFMIP SR-01-01, 41 was added
16.08.03	A	JFMIP SR-01-01, 41 was added
16.08.04	A	JFMIP SR-01-01, 41 was added
16.08.05	A	JFMIP SR-01-01, 41 was added
16.09.01	A	JFMIP SR-01-01, 43 was added
16.09.02	A	JFMIP SR-01-01, 43 was added
16.09.03	A	JFMIP SR-01-01, 43 was added
16.10.01	A	JFMIP SR-01-01, 43 was added
16.10.02	A	JFMIP SR-01-01, 43 was added
16.10.03	A	JFMIP SR-01-01, 43 was added
16.10.04	A	JFMIP SR-01-01, 43 was added
16.10.05	A	JFMIP SR-01-01, 43 was added
16.10.06	A	JFMIP SR-01-01, 44 was added
16.10.07	A	JFMIP SR-01-01, 44 was added

Req. ID	Change Type	Reason for Change
16.10.08	A	JFMIP SR-01-01, 44 was added
16.10.09	A	JFMIP SR-01-01, 44 was added
16.11.01	A	JFMIP SR-01-01, 44 was added
16.11.02	A	JFMIP SR-01-01, 44 was added
16.11.03	A	JFMIP SR-01-01, 44 was added
16.11.04	A	JFMIP SR-01-01, 44 was added
16.11.05	A	JFMIP SR-01-01, 44 was added
16.11.06	A	JFMIP SR-01-01, 44 was added
16.11.07	A	JFMIP SR-01-01, 44 was added
16.11.08	A	JFMIP SR-01-01, 44 was added
16.11.09	A	JFMIP SR-01-01, 44 was added
16.12.01	A	JFMIP SR-01-01, 44 was added
16.12.02	A	JFMIP SR-01-01, 44 was added
16.12.03	A	JFMIP SR-01-01, 44 was added
16.12.04	A	JFMIP SR-01-01, 44 was added
16.12.05	A	JFMIP SR-01-01, 44 was added
16.12.06	A	JFMIP SR-01-01, 45 was added
16.12.07	A	JFMIP SR-01-01, 45 was added
16.12.08	A	JFMIP SR-01-01, 45 was added
16.13.01	A	JFMIP SR-01-01, 45 was added
16.13.02	A	JFMIP SR-01-01, 45 was added
16.13.03	A	JFMIP SR-01-01, 45 was added
16.13.04	A	JFMIP SR-01-01, 45 was added



Req. ID	Change Type	Reason for Change
16.13.05	A	JFMIP SR-01-01, 45 was added
16.13.06	A	JFMIP SR-01-01, 45 was added
16.14.01	A	JFMIP SR-01-01, 45 was added
16.14.02	A	JFMIP SR-01-01, 45 was added
16.14.03	A	JFMIP SR-01-01, 45 was added
16.14.04	A	JFMIP SR-01-01, 45 was added
16.14.05	A	JFMIP SR-01-01, 45 was added
16.14.06	A	JFMIP SR-01-01, 45 was added
16.14.07	A	JFMIP SR-01-01, 45 was added